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PROGRAM

THIRTIETH ANNUAL MEETING

OF THE

NATIONAL MUNICIPAL LEAGUE

AT

HARVARD UNIVERSITY AND BOSTON, NOVEMBER 10–12

MONDAY, NOVEMBER 10

10.00 A.M.—First Session of the Governmental Research Association.
Pay-as-You-Go *vs.* Bonds as a Means of Financing Public Improvements.

12.30 P.M.—Round Table Luncheon of Governmental Research Association.

2.00 P.M.—Second Session of the Governmental Research Association.
The Improvement of Federal Statistics Relating to Municipalities.

6.30 P.M.—Get Together Dinner for Members of National Municipal League.
Subject: General Welfare of the League. Annual Business Meeting will follow.

TUESDAY, NOVEMBER 11

9.30 A.M.—Regional Planning with Special Reference to Street Traffic and Transportation.
Prof. John Sturgis Pray of Harvard University will preside. Addresses by Henry I. Harriman, chairman of the Massachusetts Metropolitan Planning Division; Thomas Adams, director of the Regional Plan of New York and Its Environs.

12.30 P.M.—Luncheon. What the Professors Think of the Research Movement.
Dr. L. D. Upson, director of the Detroit Bureau of Governmental Research, will preside. Discussion opened by Prof. W. B. Munro of Harvard.

2.00 P.M.—The Government of Metropolitan Areas.
Prof. Albert Bushnell Hart will preside. Addresses by Mayor Curley of Boston; Former Mayor Andrew T. Peters of Boston; and C. A. Dykstra of Los Angeles.

7.00 P.M.—Annual Dinner (Informal).
President A. Lawrence Lowell of Harvard will act as toastmaster. Addresses by the Honorable Frank L. Polk, president of the National Municipal League, and Dr. Charles A. Beard.

WEDNESDAY, NOVEMBER 12

9.30 A.M.—What About Municipal Home Rule?
W. P. Lovett, secretary of the Detroit Citizens League will preside. Addresses by Lawrence Tanzer, Esq., of New York; Prof. H. L. McBain of Columbia University; and Prof. O. C. Hormell of Bowdoin.

12.30 P.M.—Luncheon. What the Researchers Think of University Instruction in Municipal Government.
Prof. Thomas H. Reed of Michigan University will preside. Discussion opened by Dr. Horace L. Brittain, director of the Citizens Research Institute of Canada.

2.00 P.M.—The Boston Charter—Is It Undergoing Repairs?
Nathan Matthews, Jr., Former Mayor of Boston, will preside. Addresses by Richard S. Childs, vice-president of the National Municipal League; George H. Nutter of the Boston Good Government Association; and John F. Moors, member of the Boston Finance Commission and the City Council.

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MORE ABOUT THE ANNUAL MEETING

Our Hosts. We go to Cambridge as the guests of Harvard University. President Lowell is a vice president of the League and a member of our committee on the Model Charter. He will be the toastmaster at the annual dinner. Prof. W. B. Munro is chairman of the Committee on Arrangements and Dr. A. C. Hanford is secretary.

Coöperating Associations. The Governmental Research Association and the National Association of Civic Secretaries are meeting at the same time and place. The League will hold no day sessions on Monday, but members are more than welcome to attend the meetings of the Research Association (outlined in program on opposite page). The Research Association will join with the League for the meetings on Tuesday and Wednesday; and the Civic Secretaries will be with us on Wednesday.

The Place. The meetings on Monday and Tuesday will be held at the Harvard Union. The dinners on Monday and Tuesday evenings will be at the Colonial Club, which is near the Union. The meetings on Wednesday will be in the new Chamber of Commerce Building in Boston.

Hotels. There is no suitable hotel in Cambridge. Many are planning to stop at the Hotel Lenox in Boston where prices of rooms are as follows: Single without bath $3.00, with bath $5.00; double without bath $5.00 to $6.00, with bath $6.00 to $8.00.

The Headquarters and registration booth will be at the Harvard Union where ample rest room and lounging facilities will be available to everyone.

The Program has been arranged to allow full discussion by the audience. The subjects relate to vital questions which are still in dispute. The program has plenty of "body".

Sightseeing. The days of meeting have been so arranged as to permit anyone who wishes to visit the many historical places near Boston to do so during the latter part of the week and return home with a minimum loss of working days. It is thought that those from a distance will appreciate the change to the first three days of the week.

General Invitation. With the exception of the dinner on Monday evening (the annual business meeting), all sessions are open to all who wish to attend, whether members or not of the League or of the coöperating organizations. A particular invitation is extended to municipal or state officials, members of the League of Women Voters, teachers of government or any who have a special interest in questions of government.

Further Particulars. The complete program is now being sent direct to members. The secretary of the National Municipal League (261 Broadway, New York City) will be glad to secure hotel reservations for you, if you will tell him the type of accommodations you want.

THE QUALIFICATIONS OF A CITY MANAGER

A JOB ANALYSIS

BY HARRY W. HEPNER

Assistant Professor of Psychology, Syracuse University

What a vocational psychologist considers the essential qualifications of a good manager. :: :: :: :: :: :: :: ::

In the past generation the customary haven of the ambitious misfit was the ministry. If a man could not make a success of any other field he would often assume that the Lord called him into the ministry, where the errors of his labors could not be discovered until the next world. Just how many souls have been saved or lost by this unfortunate vocational guidance policy will always remain a question.

It so happens that my main field of research and teaching at Syracuse University is that of vocational psychology. In this work many young and middle-aged men come to me for assistance in choosing a vocation. Most of them are college graduates who have not yet oriented themselves in the working world. They are of all kinds and types but usually ambitious and anxious to get into a vocation having social prestige and good income but where there will be little training needed for the work. They seek a field in which they imagine that a reading of *Elliot's Five Foot Shelf* and *The Atlantic Monthly* plus some pronounced opinions of their own on how to reform the world will constitute sufficient training to go ahead and reform said world. Naturally, the position of city manager appeals to these men, for here they believe that they can capitalize their arm-chair reading and give expression to their suppressed desires for leadership and reform.

MAJORITY UNFITTED TO BE MANAGER

The great majority of this type of men who have come to me and discussed the field of municipal management are totally unfitted for the work because they find it difficult to adjust themselves to others, they are unable to stand criticism, are very sensitive to personal hurts, do not try to be tolerant of others (their ideas are the best), do not like responsibility but enjoy the glory, are condescending to those of a different social stratum, and cannot win the confidence of associates by means of a positive, aggressive, fair-minded personality.

After contact with several individuals of this type I decided to make a job analysis of the work of the municipal manager in order to find out what qualifications a man should have for the work.

THE JOB QUALIFICATIONS

The investigation resulted in the following list of qualities which are considered essential for the vocation:

1. *High General Intelligence for Abstract Subjects.* General intelligence expresses itself in several ways: in dealing with mechanical problems such as those of the machinist, in handling

people as typified in the salesman and politician, in handling business problems as typified in the financier, and in dealing with abstract matters as expressed in the scientist and student.

The successful municipal manager should be of high mentality; studious but not a bookworm. He must also have some of the social form of intelligence so that he can handle people but he should not be of the social type only, for that is what our officials have in the past. Politicians can get votes and handle people but they may have no brains for the real problems of government after the election is over. That is why the municipal manager must have respect for accuracy and the justified results of scientific study. The trained city manager makes his main appeal not through his handshaking ability, but through his ability to handle executive and administrative problems.

Fortunately, psychologists have produced tests which are of material aid in measuring a person's kind and degree of intelligence.

2. *Pleasing Personality.* The man who desires our respect must have a personality which commands respect. We do not like to discuss weighty matters with an effeminate thin-voiced sister. For big problems we want to deal with big men who give the impression of bigness in action and viewpoint.

3. *Leadership.* A man may have a pleasing personality but he may not be a leader of men. The leader knows how to win the co-operation of others, be their hero, and direct them into better pathways. No man should plan to go into municipal management unless he has had a record of leadership in college, fraternity, school, or church work. He should be the type of man to whom others turn when in difficulties.

4. *Liking for All Kinds of Persons.* Some men can readily act as leaders of their own social or economic group. The important fact is, can they meet Mr. Moneybags, head of the leading industry of the town and then in the same engaging voice and manner talk to John Italy who works in the ditch? Many of the men who have failed to succeed in their own eyes and who have come to me for counsel are bitter toward humanity in general. They have a warm heart only for certain kinds of persons. Naturally, men with this feeling toward others should not go into work where they need all the faith in humanity that one can have.

5. *Intellectual Sympathy.* Some persons have a ready flow of tears for all the misfortunes of others. They are like the woman who enjoys the movies because she can feel so sorry for the heroine when the villain chokes her. The emotionally sympathetic individual is unfitted for the problems of others, but an intellectual sympathy is needed in handling the problems of the municipality. A sincere and intelligent desire to correct modern economic, social, and political evils in a constructive manner is highly desirable in work where these problems have existed for many years. Just because we have had the poor and shady politics always with us does not mean that we must always have them with us in the future. Many of our citizens have no time or interest for their municipal problems as they are too busy with personal and business matters, but the man going into municipal work must have an intelligent and sincere interest in the problems of better administration of municipal affairs.

6. *Liking for Responsibility.* "Passing the buck" has always been the favorite indoor sport of the stand-by

politicians, but that game is not permissible on the part of the municipal manager. He is held responsible for results and failures are credited to him just as well as successes. The chronic excuser will not last long as a city manager.

7. *Ability to Stand Criticism.* A municipal manager might have the wisdom of Solomon, the sweetness of an angel, the ability of Napoleon, and the honesty of Lincoln, but his acts would often be questioned and criticised nevertheless. Normal human beings who are bound to make errors at times or what appear to be errors, must be willing to accept the backwash of former administrations and the hasty criticisms of the unlearned reader of the prejudiced yellow journal.

8. *Ability to Persuade Others.* In order that the city manager may aggressively defend his administration and win the support of others he must have the ability to persuade others. This means that he should have good conversational powers, ability to write convincingly and interestingly, have a good memory for faces and facts, and the poise of the man who feels at home no matter where he may be.

9. *High Ethical Standard.* It is almost needless to say that the municipal manager must have an ethical standard which cannot be shaded for the sake of personal advantage or gain. His personal life must be so exemplary that no one can dare to question it. His manner and conduct must be so far above bribery that no one would think of offering him a bribe.

10. *Technical Training.* Personal qualifications are essential for the work but technical training is also. No one can play the masterpieces until he first learns the fundamentals. Certainly he should have a college education or its equivalent, some statistical training, and other technical training of at least a year.

It seems to me, however, that the personal qualities named above are more important than the technical training. The psychologists have found in their investigations of the value of various forms of training for the professions that the kind of course pursued in college has very little bearing upon success in the professional college. For example, men who have majored in philosophy and mathematics were just as good students in the medical college as those who majored in chemistry and biology. This seems strange, but it is a fact. The same thing is true in municipal management—technical training is important and must be acquired, but the man, after all, is the big factor in a successful administration.

The reader may raise the question whether any human beings exist who can meet the standards set forth here. The standards suggested are not too high, but they are rarely met. In three years of vocational guidance of business men and students in college I have met but two whom I wholeheartedly advised to enter the field. Both of these are planning to do so. It is interesting to know that their records justified the standards which have been presented in this article.

NEW YORK'S TRANSIT CONTROL IS REORGANIZED

THE NEW BOARD OF TRANSPORTATION TAKES CHARGE OF NEW CONSTRUCTION

BY JOHN BAUER
Consultant in Public Utilities

The question of local or state control over New York transportation system has been compromised. :: :: :: :: :: ::

At its last session, the legislature of New York again reorganized the public bodies having to do with transit in New York city.

RECENT EXPERIMENTS WITH VARIOUS BOARDS

The new law provides for a board of transportation similar to the old board of rapid transit commissioners, which was replaced in 1907 by the public service commission, first district. The latter was a single commission for the city of New York, with jurisdiction over transit, light and power companies, as well as the administration of the special rapid transit act. Then followed a succession of changes and reorganizations which may be briefly described. In 1919 a separate transit construction commission was established to take charge of construction and operation of the city's rapid transit contracts, while otherwise the public service commission of the first district (New York city) was continued (except that it was changed from a commission of five members to one commissioner with three deputies). In 1921 both commissions were abolished, and the present transit commission was created with jurisdiction over all phases of transit in New York city and with the special duty of formulating a plan of readjustment and consolidation along prescribed lines of all transit properties in the city. The members of this commission were appointed by the governor, and many felt that the city's home rule right over its transportation facilities had been violated. At the same time the present public service commission for the state at large was given jurisdiction over all utilities in the state, except transit in New York city. Now the transit commission continues with only the general regulatory powers over transportation and the administration of the rapid transit contracts, while the new board of transportation takes charge of laying out and constructing new rapid transit lines and administering the Rapid Transit Act. And the public service commission continues unchanged with jurisdiction over all utilities of the state except transit in the city.

There has been for the last few years a growing need for new rapid transit facilities, but there has been practically a deadlock as to how these facilities should be provided and by what system operated.

The transit commission, which had the primary responsibility of laying out routes, had favored the construction of new lines to be operated by the present rapid transit companies, and to be incorporated under the existing rapid transit contracts with the city,

or as amendments to such contracts. The city authorities, on the other hand, have been averse to entering into any further agreements with the existing companies and have favored an independent rapid transit system under complete municipal control and operation. Their view is that the companies are greatly overcapitalized, or are bearing excessive rentals and other fixed charges, or have mismanaged their finances and drained their resources to such an extent that their credit has been badly or hopelessly impaired and that any further engagements with them for additional facilities would be unwise. The new lines would have to be financed by the city, but their successful and satisfactory operation would be impeded if they were joined with the weakened companies operating the present lines.

The legislation just passed is an attempt to break this deadlock. The new board consists of three members appointed by the mayor. Its function is to take over from the transit commission the selection of new rapid transit routes, the construction of the lines and their operation under certain conditions, in case the city decides to operate them itself. It also has under its jurisdiction the construction of all uncompleted lines under the existing rapid transit contracts.

PERSONNEL OF NEW BOARD

The board began functioning as of July 1, 1924. It consists of John H. Delaney, chairman, William A. DeFord and Daniel L. Ryan. All three bring an unusual amount of specially qualifying experience to the position. Chairman Delaney was transit construction commissioner during 1919-1921, and Commissioner Ryan was deputy commissioner. Commissioner DeFord was special counsel for the city in connection with the proposed general plan of readjustment with which the transit commission has been concerned under the 1921 transit amendment. All three thoroughly understand the difficult financial, franchise and political complications,—also that they must produce results. And they have started at their job with alertness and eagerness to formulate a practical program for the speedy relief of the present intolerable conditions.

It is expected that the new lines will be operated as a municipal system under the direct control of the city. Special provisions are made for this purpose in the law permitting a five-cent fare and the inclusion of operating deficits, if there be any, in taxes for a period of three years. After this trial period, however, the municipal system will have to be made self-sustaining. The fares must be fixed high enough to pay not only operating expenses, but also interest and amortization of the bonds.

RECAPTURE OF SUBWAYS ALREADY BUILT

Besides the construction and operation of new lines, it is generally expected that the city will exercise its right of recapture of the subways constructed under rapid transit contracts Nos. 3 and 4.[1] These would be welded into a unified system with the new lines, while the companies would retain only the older elevated lines and the original subway constructed under the

[1] To the unitiated the following rough description of the routes covered by the various contracts may be helpful. It is approximately correct to say that subway contracts Nos. 1 and 2 cover the line from Atlantic avenue, Brooklyn, up the east side to Grand Central terminal, across to Times Square and out Broadway. Contracts Nos. 3 and 4 cover the newer construction above Grand Central terminal on the east side and below Times Square on the west side.—Ed.

earlier contracts Nos. 1 and 2. The effective merging of the older and new lines will require considerable reconstruction and other adjustments, but it will place the bulk of rapid transit under the direct control of the city.

The institution of the board is undoubtedly a step in the right direction. At least for the construction and operation of new lines the drawn-out deadlock between state and city authorities has given way. The course is now open for the provision of adequate facilities for the future and their operation for the public interest as determined by the municipal authorities without interference by any conflicting state administration. The conflict between state and local authorities has been particularly keen because the city had hundreds of millions of dollars invested in transportation and inevitably felt the reponsibility for adequate transportation at reasonable rates.

The present situation, however, still remains unsatisfactory in that the transit commission is continued and retains its general regulatory powers over transportation in the city of New York, as well as the right to administer the operation of the city's rapid transit contracts Nos. 3 and 4. We have here the curious position of the local board to complete the construction of lines under contracts Nos. 3 and 4 and provide and operate new lines, while the authority to administer the financial provisions of the same rapid transit contracts and the general regulation remains in the state body.

HOME RULE STILL INVOLVED

While the line of separation between the two bodies is clear and no direct conflict in jurisdiction is likely to appear, it is unreasonable and is mere political makeshift to have in the city two commissions with powers and duties over transit matters. To be sure, regulation is fundamentally a state prerogative, but in a municipality with centralized responsibility, as in New York, the sensible and ultimately the inevitable course is to confer full authority upon the local officials to whom the people actually look for protection and promotion of their interests. In reality, whatever the abstract right of state regulation, transit in New York city is a local problem and the people do look to the city for its solution. Consequently, the reasonable next step is to consolidate the two transit bodies and place the full responsibility and authority upon the single board as to all phases of transit in the city.

The commission created by the original public service commissions law in 1907, and all the bodies succeeding it, were appointed by the governor of the state, without regard to the approval of the mayor or other city authority. Naturally, with basic consideration only for the abstract state right of regulation, without provision for local purposes and political realities, cross purposes developed between the local and state authorities. The conflict became sharper as the time drew nearer when new transit lines had to be provided. The commissions practically ceased to function.

This year's legislation is, therefore, a big step in the right direction. At the present time there is a single public service commission of the state of New York with jurisdiction over all utilities except transit in New York; a state body whose members are appointed by the governor. Then there is the transit commission, also a state body, its members appointed by the governor, with general regulatory power over transit in New York city, as well as the administration of the existing rapid transit contracts. Then there is the new board of transportation, whose

members are appointed by the mayor of New York city, with general administration over the rapid transit act, and with the special duty as to the laying out and construction of new rapid transit lines and their operation for the city of New York. We may hope that common sense will prevail and that in time all these commissions as relate to New York will be combined into one, with jurisdiction over all the utilities operating in the city, the members appointed by the mayor with full responsibility to the city administration. Under such centralized organization, the cross purposes which the city has witnessed during the past ten years would be eliminated and effective consideration could be given to questions of service and rates.

POLITICS AND POVERTY IN CINCINNATI

BY LENT D. UPSON

Director Detroit Bureau of Governmental Research

What the municipal survey disclosed in Cincinnati. How "Party Responsibility" works in a city almost destitute. Why she is destitute. :: :: :: :: :: :: :: :: :: ::

THIS is not a discussion of the recent Cincinnati Survey, but of the peculiar financial and political conditions that led to it, and some consequences to be expected.

In the fall election of 1923, extra tax levies were defeated as usual. They might have been defeated anyway, but the result was due in part to the criticism of an able and fearless attorney, Mr. Murray Seasongood, who vigorously assaulted the methods of the party in power. Mr. Seasongood rallied about him all of the liberal elements, badly in need of leadership since the Hunt defeat of ten years before. On this occasion he had the complete or half-hearted support of most of the press, a decided reversal of conditions over a ten-year period.

30 PER CENT REDUCTION IN REVENUES IMMINENT

The defeat of the extra tax levies and the rising tide of criticism prompted the Republican organization to realize the critical situation into which the city had fallen. Certain relief legislation enacted by state law expires this year and the administration was confronted with a further reduction of about 30 per cent in operating revenues. If such reduction be made the city would almost cease to function. Something had to be done.

Now while this thought would not be concurred in by some Cincinnati citizens, I am convinced that the Republican administration really desires to give good government. Its methods may be such as to keep independent and intelligent leadership out of politics and thus rob the government of the genius to which it is entitled, and in its administration it may have done many stupid things. There are certain benefits to be had from controlling a great municipality,—patronage to be distributed, favors to be secured, and power in national politics to be retained. But aside from these perquisites, able administrators had been placed in office and a sincere effort was being made to give

the public the best that could be obtained with the funds available.

At any rate, let us assume for the moment that this be true. The Republican administration accepted the challenge of the minority in substantially the following words: "If there is something wrong with our administration of the city of Cincinnati, we want to know what it is; we will appoint a group of the city's best citizens to examine our affairs to this end; because we are Republicans and believe in party responsibility we will appoint this group from within the party; and if we have made errors we will correct them by our own efforts."

SURVEY COMMITTEE APPOINTED

So a Citizens' Survey Committee was appointed by a sub-committee of the Republican Executive and Advisory Committee. This Survey Committee consisted of a number of outstanding citizens, George H. Warrington, a trustee of the University, being chairman. Among the membership of the committee was Mr. Seasongood, and two or three members of the Executive and Advisory Committee. The critics immediately cried "whitewash," but the committee proceeded with anything but a whitewash in mind. The chairman and the committee gave the surveyors a carte blanche to investigate any phase of the city government desired. The Republican Executive and Advisory Committee in appointing the committee had asked that the survey cover four fields: the possible co-ordination of city and county activities; the unified policy of public construction; the future financing of the city, and the conduct and administration of city and county departments. The sincerity of the Republican administration is evidenced by the fact that the most whole-hearted co-operation was received from every city and county department, and not a single request was made to a public officer which was not cheerfully complied with. The only instructions from the chairman of the committee were in these words: "We hold no brief for anyone. Find the exact truth and tell it, always being sure that your conclusions are evidenced by the facts."

In conducting the survey some eighteen men were engaged and were chosen for their experience in public affairs. Each surveyor was directed to set down the criteria by which he expected to judge the department's operation. In doing this, due acknowledgement is made to Dr. Charles A. Beard, who, in his study of the city of Tokyo, apprised the department head and the public, for the first time so far as I know, of the standards to which he expected governmental offices to conform. The process of the survey required approximately six months and resulted in fifty-two separate reports covering every activity of the city and county and the business activities of the board of education. In each instance a printed or typewritten copy of the survey was handed to the department involved for correction of fact and comment on opinion. Final responsibility and conclusions rested with the surveyors alone.

Cincinnati really offers an unusual but neglected opportunity for students of applied political science to appraise the results of arbitrary state tax limitations, and the effects of party government carried to logical absurdity.

POVERTY CAUSED BY TAX LIMITS

The statement that both financial and political difficulties exist in Cincinnati will go unchallenged, particularly as related to the city government. Citizens find that their organized community does not conduct

activities that are ordinarily a part of a properly conducted city government, and that essential activities undertaken have been curtailed or badly done. A single typical example will suffice: in five years the police department has been decreased from 767 to 587 men, and policemen who receive nominally $1,500 a year were compelled, in 1923, to take one month's vacation without pay, with a resulting salary of $1,369. Poor pay, poor facilities and poor recruiting would have broken the morale of the force except for the efforts of a chief of police of extraordinary integrity and ability.

But whatever financial difficulties Cincinnati endures, it has in common with every large city of Ohio. And the common cause underlying these difficulties is state legislation limiting the amount of taxes that may be raised for public purposes.

The larger cities of Ohio rank last among American cities of similar size, in the combined tax rate for municipal and school purposes; and Cincinnati ranks last among the larger Ohio cities. If the current operating cost of the water department (self-supporting), the hospital, the university, and police and fire pensions (fixed charges), be deducted from the operating expenditures of the city for 1914 and 1923, the increased expense for what is termed ordinary city services is $36,000. In a decade marked by increased population, demand for increased services, and material depreciation in the buying power of the dollar, the city's ordinary operating expenditures have been stationary, and not since 1915 have ordinary revenues equalled expenditures.

This continued and depressing poverty has caused the issuance of more than $7,000,000 of bonds to pay for current expenses; more than double this amount of bonds has been issued for improvements that ordinarily should be made from taxation; assets have been worn out and not replaced; personnel is reduced in number and poorly paid; streets are out of repair because money intended for that purpose has been diverted to other essential public purposes; parks are maintained inadequately; and charity and health activities properly city functions, have of necessity been taken over or largely supplemented by private philanthropy.

These conditions are not overdrawn. Each of them is evidenced by concrete admitted facts, discussed in the survey report.

STATE LEGISLATION NECESSARY TO ABOLISH TAX LIMITS

Complete remedy for these conditions is beyond the immediate power of Cincinnati citizens. While the constitution of Ohio authorizes the city to say how it shall be governed, the state legislature has restricted the funds with which to exercise that authority. Final solution lies in state legislation permitting the city to tax itself sufficiently for ordinary purposes. It is not enough to say that Cincinnati citizens may vote additional taxes as they wish. Ordinarily, citizens do not appreciate sufficiently the importance of governmental activities to impose taxes voluntarily for their proper administration.

It should be borne in mind that no government, good or bad, can be administered without funds. Were the city of Cincinnati governed by the most high-minded and efficient administrators in existence, they could not possibly, with the funds now available, give the citizens the type of government to which they are entitled.

The administrative side of the city and county governments compares favorably with that of other cities and

counties. The surveyors with few exceptions have nothing but praise for the courage and integrity with which the routine operations of these governments are conducted. Under the financial handicaps imposed particularly upon the administrative officers of Cincinnati, it is marvelous that they have prosecuted their work so well. Public officers, in most instances, are more than ordinarily interested and conscientious in application to their duties, and they perform these duties in the absence of both large financial reward and public appreciation.

PLANNING FOR THE FUTURE NEGLECTED

It is believed that the Cincinnati financial situation has been aggravated by causes peculiar to the local government. A considerable part of this acute financial situation is due to lack of intelligent planning, on the part of the political party in power.

This absence of intelligent planning is evident, in the failure to provide adequate information concerning the affairs of the government, upon which citizens might arrive at just conclusions, thereby destroying public confidence in those in authority; in the failure to divide tax funds equitably between the city and county governments; in the failure to guard against the issuance of bonds, the debt service of which must be taken from operating revenues, thereby reducing the operating revenues of the city; in the issuance of bonds for inordinately long terms, and for purposes ordinarily met from current revenues; in the failure to prosecute vigorously such proposed improvements as the sewer program and the rapid transit system; and in the construction of unreasonably expensive improvements, for which no great need existed.

In Cincinnati, intelligent foresight is admittedly an obligation of the political party in power, and the failure to exercise such foresight is due to the theory of party responsibility as at present practised. True party responsibility means an absolute identification of party leadership and official position, and the presence of a second party capable of superseding the party in power. Neither of these conditions exists in Cincinnati.

Cincinnati's troubles are then financial and political, and this latter element is worthy of amplification.

WHAT "PARTY RESPONSIBILITY" MEANS IN CINCINNATI

Perhaps no city in the United States has been as persistently governed by the same political group. Since the inglorious days of "Boss" George B. Cox, the administration of the city and of Hamilton county, in which it is located, has been Republican,—with the exception of one or two brief interruptions, the last of which was the two-year Democratic administration of Mayor Henry T. Hunt, in 1911 and 1912.

Deservedly or not, this Republican administration has had no enviable reputation. The waste and corruption of former years has been exposed in numerous legislative investigations, and, in the minds of many citizens, conditions prevailing a generation ago have continued to this day.

The administrations of the city and county are not only Republican by virtue of the party politics of the men elected to office, but are also Republican from the fact that policy determining and administrative functions of the government rest actually with the party organization and not with the legislative and administrative officers upon whom such duties should legally devolve. As prescribed by law, the government of the party rests with a Republican County Committee chosen

by wards and townships. The character and personnel of this committee does not deviate materially from county committees the country over. Perhaps to raise the standards of this personnel and to enlist the interest of citizens, this committee supplements its membership by the appointment of a considerable number of outstanding citizens. These citizens, with certain members of the county committee constitute the Republican Executive and Advisory Committee. To this body, divorced almost entirely from the electorate, and holding a mandate from a single political party, is delegated the actual administration of the government of the city of Cincinnati and of Hamilton county.

Legislative matters of consequence are brought before the committee before being settled; appointments of significance are made only with their approval; an administration act effecting any considerable portion of the population is considered by this body before the administrative office is permitted to proceed. This is all done in the name of party responsibility,—not the party responsibility of elected officers, but the responsibility of the men constituting the party organization. This responsibility is exercised openly and above board, and the transactions of the committee are reported in every newspaper.

NO ARTICULATE MINORITY

In Cincinnati the minority is inarticulate and inconspicuous, the Democratic party having sunk to the same status as the Republican party in any of our southern states. There does exist a small liberal minority, but without continuous leadership. It is interesting if not pertinent to speculate on the causes of this complete domination by a single political organization. Life-long residents of Cincinnati say it arises from the fact that the dominant business element established itself under the protection afforded by the Republican party of a generation ago; and that the large influx in German immigration following the Civil War was naturally Republican, as has been the negro immigration of a later period.

It is obvious that any organization whose control of an institution has little or no opposition will ultimately fall into slovenly methods. No governmental institution can be expected to do its best without a strong, intelligent, critical minority so dangerous to its life that it will be constantly urged to its best efforts.

So much for the principal findings of the survey, which may be summarized as follows: complete domination by a single political party; this domination exercised not by elective officers, but by the party organization; a lack of confidence on the part of influential citizens in that party; and distressing poverty brought on by foolish state legislation coupled with unwise administration.

RECOMMENDATIONS OF THE SURVEY

Obviously the most important recommendations of the survey had to do with these situations. It was suggested that the political phase could be corrected in part by the adoption of non-partisan elections, and a modification of the charter so as to permit independent representation in the council.

Probably this latter could be accomplished by redistricting or by proportional representation. Financial relief can be secured only through amendment of state law, through coordinated urban efforts to this end, or by re-establishment of the local government in the confidence of the public or both. Until the public is willing to tax itself sufficiently to provide funds

for adequate government, it must expect government of another kind, and there are indications that that willingness will not be forthcoming until a new group is in charge of public affairs. For example, at the August elections bond issues covering forty improvement projects were defeated. Some of these improvements were desirable, but Cincinnati already has practically the largest per capita non self-supporting debt of any American city.

There were hundreds of minor recommendations made in the five hundred odd pages of reports, ranging from the distribution of a surplus of $1,750,000 discovered in the county sinking fund to the partial reorganization of the city government. Some of these recommendations will be made effective, as the Republican County Committee has pledged itself to this careful consideration.

Further, petitions are being signed providing for a city manager through amendment of the charter. The survey reports will be used effectively in the campaign.

But the most important results have been the pages of newspaper publicity that followed the publication of the report; the public has had an honest appraisal of its government; current libels have been disproven and merited criticisms made; and the importance of both money and brains as a means to effective government has been emphasized in the public mind. Perhaps both will be provided.

OUR CITY COUNCILS

III. DENVER—THE LENGTHENED SHADOW OF THE MAYOR

BY DON C. SOWERS
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The Denver city council has lost power to the administrative department on the one hand and to the voters on the other. :: :: :: ::

The city of Denver is governed, in accordance with a home rule charter originally adopted March 29, 1904. In 1913 the charter was amended to provide for the commission form of government; five elective commissioners were established and the preferential system of voting was incorporated. In 1916 the so-called Speer amendment was adopted which provides for a highly centralized form of administration. The mayor is in effect an elective manager, he appoints all administrative officials without confirmation by the council; he has plenary power of dismissal without appeal except in the fire and police departments, and controls the city finances.

The city council now consists of nine members, elected from the nine districts into which the city is divided, for a two-year term. The qualifications for councilman are as follows: he must be a United States citizen, a resident of Denver for three years, a taxpayer for two years, a resident of his district for one year and twenty-five years of age. The board of councilmen annually elect one of their number president of the council. Councilmen receive an annual salary of $1,200 and

the president receives $1,800. Four members of the present council had not previously held political office, two had served on previous councils, two had held federal or state offices and one had held an administrative office in the city government.

Candidates for the office of councilman are nominated by petitions signed by not less than one hundred signers. Usually three or four men are nominated from each district. The preferential nonpartisan ballot is used in elections. The voter indicates on the ballot his first choice, second choice, and other choices.

PARTISAN CONTROL WEAK

The present council is a fairly representative group of men; it is composed of a lawyer, a physician, an insurance agent, a newspaper editor, a hotel proprietor, a proprietor of a soft drink parlor, a proprietor of an insurance and loan business and two retired business men. Six members belong to the Democratic party and three to the Republican party, although one or two members might more properly be classified as independents. Apparently the politics of the members has very little to do with the actions of the council. The political party does not dominate in any sense, and social and economic interests are the controlling factors in the decisions reached. The principal motive for seeking membership in the council is probably the influence and prestige which attaches to the position; the salary is not large enough to offer much attraction and the council has practically no control over appointments in the city service. The most important element of control attaching to the position is the possibility of securing a portion of the city funds for the local districts.

One of the most prominent characteristics of the municipal government of Denver is the limited power and functions of the city council. The charter confers upon the council all legislative powers possessed by the city and county of Denver, conferred by Article XX of the state constitution; but other sections of the charter places upon the administrative officer of the city responsibility for deciding many questions of policy which in most cities rest upon the council. For example, the manager of improvements and parks may order local improvements, which the council shall authorize without amendment. The charter reads: "Whenever the board shall by resolution order any of the local improvements herein mentioned, the same shall be authorized by ordinance, which ordinance shall be in the form recommended by the board, by endorsement therein, and shall not be subject to amendment by the council."

MAYOR APPOINTS WITHOUT CONFIRMATION

As has been previously mentioned, the council not only has practically no appointing power but it has lost the power even to approve appointments. The mayor appoints all employees without confirmation of council except clerks of the council and stenographers, who are in actual practice appointed by the president of the council. The only important appointments made by the council are the members of the zoning commission.

The mayor and his cabinet formulate the general administrative policies of the city and each manager is responsible for and has full power to carry out such policies. The mayor submits his budget to the council, but the council shall not change any item in nor the total of the mayor's estimate except upon a vote of two-thirds of its members.

In brief, the powers and duties of the council consist largely in passing ordinances and resolutions submitted to it by the administrative officers of the city and the main reason why this is done is to insure the legality of the measures. In addition, of course, it passes ordinances of a general nature designed to promote the general welfare. The bulk of its duties consist however, in ratifying, approving, and confirming orders issued by administrative officers.

The council committees are appointed by the president of the council for one year. The membership of the committees consist of three councilmen with the exception of the budget and zoning committees which have six members. The following is the list of council committees: (1) Budget, (2) Cherry Creek, (3) Claims, (4) Elections, (5) Electric lights, (6) Judiciary, (7) Fire, police and excise, (8) Food and fuel, (9) Health, (10) Finance, (11) Municipal water, (12) Platte River, (13) Public grounds and buildings, (14) Public improvements, (15) Public utilities, (16) Railroads, (17) Rules and order of business, (18) Viaducts and subways, and (19) Zoning.

For the most part the council committees handle minor matters and the committee reports are usually adopted by the council. An important exception to this statement is the work of the zoning committee. The city is now at work on the proposition of zoning and responsibility for this work rests almost entirely with the council. The council appoints the zoning commission, and the board of adjustment, and it must pass the zoning ordinance and the various regulations. This work probably represents the most important accomplishment of the Denver city council in recent years, due largely to the fact that the council is strictly limited in its authority to accomplish results along other lines of activities.

THE BUDGET

The council meets every Monday night at 7.30 P. M. The procedure is dignified and follows parliamentary form. Most important matters are determined and decided upon outside of the formal council meetings which are largely for the purpose of giving approval to matters previously decided and agreed upon. The mayor and other administrative officials do not attend the council meetings. The only co-ordination between the mayor and administrative officials and council is through informal conferences and correspondence.

The mayor is required to submit his budget to the council on or before the first Monday in December. He holds informal conferences with the budget committee of the council during the preparation of his budget. Any change in the mayor's budget requires a two-thirds vote of the council. The council may not appropriate more than 90 per cent of the estimated revenue to be received during the year. When the final estimate has been signed by the mayor and clerk, the appropriation ordinance is passed in accordance therewith.

COUNCIL STRICTLY LIMITED

The power of the council to grant franchises is limited by the city charter. No franchise relating to street, alley, or public places shall be granted except by vote of the qualified taxpaying electors, and all franchises are limited to twenty years. Power to regulate public service charges by corporations is also reserved to the people. The council may grant revocable permits

The charter limits the tax levy for city and county purposes, exclusive of

debt service, to fifteen mills. The council passes three tax levies: (1) the levy for the operation of the city and county government and the courts (2) the school board adopts a school levy which must be passed by the council, and (3) the state levy which is determined by the state board of equalization.

City bonds and loans can be issued solely upon an affirmative vote of the city's qualified tax payers. The charter limits the bonded indebtedness to three per cent of the assessed valuation of taxable property but bonds issued for water, light, or other public utilities from which the city will derive a revenue are not counted in determining the maximum limit of indebtedness.

The following quotation taken from Dr. Clyde L. King's *History of the Government of Denver* throws considerable light upon the present situation of the city council:

> The second tendency that has persistently characterized the city's governmental history has been the progressive deterioration of the council. This has been something more than a relative decrease in the council's power due to vesting new and greater powers in the mayor. It has been a decline in prestige, a loss of popular confidence, a deterioration in the quality of the aldermen elected. . . . The chief reason for that decline has been the fact that the members of the council were elected in small wards. They are nominated or re-elected, not because they serve the city as a unit, but because they secure advantages for their wards or control their wards in the interests of parties.

It has been previously pointed out that practically the only control which the council possess over the city's activities is the possibility of securing a portion of the city funds for the local districts. The desire of the councilmen to secure the expenditure of public funds in their districts is very pronounced and manifests itself in connection with paving programs, construction of bridges, location of street lights, etc. A recent illustration was the desire of some councilmen to divide among the districts the large sum of money collected by the city from the gas company in payment for back franchise taxes.

The city council of Denver has gradually been shorn of its power and influence by the reorganization of the city government which vests full control over matters of administration in the hands of the mayor and other administrative officials and by amendments which place final authority for incurring indebtedness or for granting franchises in the hands of the taxpaying electors. With the single exception of its control over zoning activities, its activities consist mainly of ratifying and approving matters as a matter of form. It possesses the power to investigate any city and county department which power if rightly employed should serve as a valuable and useful check upon the acts of the administrative officials. The election of councilmen from districts tends to encourage sectionalism and to some extent hampers the administrative officials in planning and executing city wide projects and programs. No doubt better results would be obtained in city administration if the council was elected at large and if it conceived its sphere of activity to be that of an advisory committee to the mayor, and interested itself in the larger questions of civic policy and improvement.

THE COUNTY BOARD IN MISSISSIPPI

BY A. B. BUTTS
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Further write-ups of county governing bodies will appear frequently in The Review. The first of the series, entitled "Politics in Southeast County, Pennsylvania", was published in July. :: :: ::

THERE are eighty-two counties in Mississippi. The county is the unit of government in the state. Each county is divided into five approximately equal geographical areas, called supervisor's districts, or beats, numbered from first to fifth. The county board, known as the board of supervisors, consists of five persons, who must be resident freeholders and qualified voters, each of whom is elected by the voters in his own district. The members of the board of supervisors, as is true of all elective state and county officers in Mississippi except the six state supreme court judges (who are elected for eight years), serve for four years. The salary of members of the board of supervisors is fixed by law (Chapter 163, Laws of Mississippi 1922). Each member receives five dollars for each day while in session, or while inspecting roads and bridges, provided that the salary shall not exceed a statutory maximum for the year. For the purpose of establishing this maximum the counties of the state are divided into eight classes.

The separation of powers idea does not prevail in the government of the Mississippi county. The board of supervisors clearly exercises legislative, executive, and judicial functions. The supreme court of the state has declared that the board of supervisors is a court; a decision of the board is treated as a decision of a court, and an appeal may be taken from it to either the circuit (criminal) or the chancery (civil) court. An enumeration of the principal functions of the board will suffice to indicate that both legislative and executive powers are exercised by the board. The law requires that the board look after the county property, such as the courthouse, jail, etc.; attend to the county roads, bridges, and ferries; lay county taxes, inside of a limit fixed by the legislature; defend the county in all lawsuits brought against it; make regulations as to county convicts and paupers; order elections and fill vacancies.

A TYPICAL COUNTY

In a discussion of the county board touching chiefly questions of types of men on the board and what these men do in office, it is proper to select a particular county as the subject of the study. This has been done here.

The members of the board are, on the average, fairly representative of the intelligence of their constituents. They are on the whole people who have made a success in the management of their own business affairs. No one of them is a college trained man; yet they are men of sufficient school training, natural ability, and integrity to manage in an entirely satisfactory manner the business of the county.

Membership on the county board is very decidedly regarded as a position

of influence in the community. It is interesting to consider the possible motives for seeking membership on the board. Frequently a candidate is "brought out" by his community, the motive being some special local issue. In the case of local, as well as state officers, in Mississippi it must be recalled that all persons who have a chance of election to office are members of the Democratic party. The contest is within the party, a contest of persons and not of political parties, though frequently factional alignment does play a part. Sometime the special local issue which serves as the candidate's "platform" relates to a proposed hard-surface road, whether it shall be built or where the road is to be located. Again a community may bring out a man as a protest to some act unpopular with the people of the beat or district of the incumbent during the preceding term.

To some extent, though much less than before the passage of the anti-nepotism law, the possibility of patronage or the distribution of county funds for local purposes influences those who seek membership on the board of supervisors.

NEPOTISM FEARED

The 1922 legislature wisely provided that it is unlawful for any member of the board of supervisors knowingly to vote to let any contract to or for the employment by contract or otherwise of any relative of any member of the board of supervisors by blood or marriage, within the third degree, for the performance of any work, or for the furnishing of any supplies or material, within the county. The prohibition is, however, weakened, justly it may be on occasions, by the words of the act which make the law not apply to work or labor or the furnishing of supplies or material where the same is let to the lowest responsible bidder on competitive bids; for it will be apparent that these words themselves may effectively nullify the purposes of the act; but this depends wholly upon the integrity of the members of the board in methods of receiving bids and in their attitude toward any effort of collusion in this part of the board's business. The violation of this law is made a misdemeanor punishable by a fine of not less than $25 nor more than $500 or six months in the county jail, or both, in the discretion of the court; conviction carries removal from office.

In the particular county observed, the possibility of the distribution of county funds for local purposes would not influence greatly those who seek membership on the board of supervisors for the reason that the practice of the board is to divide the county-wide fund (the general road fund being substantially the only fund of this nature) into five parts based upon the relative assessed valuation of taxable property in the five districts or beats. This, it might be added, is an extra-legal proceeding, for the law intends that this shall be to all intents and purposes a general road fund, presumably the money to be expended in those places where the work is most needed.

The practice of permitting a supervisor to make agreements, or contracts, for work, chiefly upon roads, in his own beat up to the amount of $50 is a form of patronage on a small scale; this again is dictated by questions of expediency, and granting a sufficient degree of integrity to the members of the board this practice would not lead to excesses.

Selfishness is sometime the motive for seeking membership on the board; improved "spurs" leading from main hard-surfaced highways to the farm of a board member would be an ex-

treme illustration, but one that is found in some counties. The location by or through one's possessions of new hard-surfaced roads is an important factor in enhancing the value of farm lands.

LOCAL ISSUES CONTROL ELECTION

The political alignment of the members of the county board so far as national political parties are concerned is nil; so far as state policies go is rather negligible, only occasional cases being observed where there was evident a possible cleavage into two factions of the Democratic party. Local issues determine the choice, not always, be it added, local issues of the type which should determine the choice, for the issues are frequently of such nature as to indicate the influence of patronage rather than issues which are the outgrowth of definite policies of local government. For example, in the county observed there are five banks; four of these banks have, at one time or another, sought the county deposit, which is let annually by the board of supervisors. They have, or their officers or stockholders or friends have taken a distinctly keen interest in contests for places upon the board. The economic interest here has been apparent to the most casual observer.

Competition for selection as county depository has as a rule been quite keen among the five banks of the county, especially is this true as among the three banks of the county site. In some instances the selection of the county depository has determined the question as to which bank could make a showing as the biggest bank of the county, which has been no small consideration as an advertising point. Further than this, the amount of money carried on deposit by the county has been attractive to these banks. This amount might frequently range around a hundred thousand dollars, sometimes considerably less, again even more than that amount. The banks pay from 3½ to 4 per cent interest on the average daily balance. The general statutory sinking fund deposit and the deposit of proceeds from bond issues account for the greater part of the county deposit. The law provides that either a bank within the county or a bank of an adjoining county must be given the county deposit, if they bid for it. The contract is let by the board of supervisors for one year at a time.

Three weekly newspapers are published in the county. The two that are published at the county site have been applicants for the county printing. The influence of these papers perhaps has not always been entirely free of the individual economic motive, nor would they be expected to be so; they have not, on the other hand, permitted such consideration to lead them to enter into controversies as to the relative merit of qualified candidates.

THE COURTHOUSE RING

The so-called "courthouse ring," an indefinable if not imaginary kind of local political organization, has been known to be backing or opposing certain candidates for the board of supervisors. The whole question, it will be seen, of political alignment is strictly a local one, revolving about more or less definite local issues, sometimes important issues, frequently wholly trivial ones.

The organization of the board of supervisors is perfected at the first meeting after election, which is the first Monday of January following the election in August. The factors which enter into the choice of the presiding officers, called president of the board of supervisors, and chosen for the four-year term by the board itself, are local

and personal; political considerations *per se* are wholly ignored. The office is sometimes keenly sought, for it is one of decidedly more influence than that of the average member. The contest is usually between the two outstanding members of the board, and the selection is practically always settled before the initial meeting of the new board. Re-elections are frequent. Legally, the president of the board has no more power than the other members; in practice, however, his influence is frequently the determining factor in the work of the board. In practice he approves all bills, frequently outlines policies, and sometimes, depending largely upon the personnel of the particular board, is able to control the work of the board in a very effective way. He receives no extra salary allowance as president of the board.

The board does not organize into committees for its work, except in so far as each supervisor is in practice allowed considerable freedom, within a given limit, as to work in his own district or beat. On special occasions there might be named a temporary committee for a stated purpose, but such occasions are rare and of little importance in the work of the board.

OTHER OFFICIALS

In Mississippi it is optional with counties as to whether a county attorney is elected. Where the county has such an officer, he is attorney for the board of supervisors; in other counties, the board selects its own attorney. He is chosen for a four year term, and receives for his services a retainer not to exceed $600 a year. In important litigation the board is authorized to pay the attorney for the board an additional amount for such service, or the board may employ additional counsel in such litigation. The board selects road commissioners for the county, three of whom may be selected for each beat. These commissioners receive no pay for their services, but may draw a maximum of $100 for expenses incurred during any one year. Frequently, the supervisor assumes over sight of the roads in his district, in which case no commissioners are selected for that beat.

The sheriff and the chancery clerk, regularly elected county officers, serve the board of supervisors, the former to serve processes and otherwise wait upon the board; the latter, as clerk of the board. They receive for this special service three dollars a day. Ordinarily the clerk has much to do, the sheriff little if anything to do.

METHOD OF PROCEDURE

The procedure of a typical meeting of the board would involve the following principal points. The board meets the first Monday of each month. Besides the twelve regular meetings during the year, there may be an adjourned session or a called meeting. The sheriff announces at the courthouse door that the board of supervisors is in session. The business before the board is usually called up in the following order: (1) each bill against the county is called for, filed, checked over by the county attorney, who writes upon it the citation of the law under which it is allowable and signs, passed or refused by the board after being o. k'ed by the member of the board (or sheriff, in some cases) who is responsible, marked in red pencil by the president of the board "Allowed," given by the clerk a number corresponding to the number in the warrant book, and the warrant is issued; (2) persons interested may appear in the interest of or against some proposed county project, as for instance, a road, or the employment of a county farm demonstrator or home economics

agent; (3) adjournment. The law requires that certain things be done at stated meetings of the board, *e.g.*, the county budget must be considered at the October meeting; the tax levy for the year is considered at the November meeting; at the May and October meetings the justices of the peace must file a report for the preceding six months showing amounts collected in fines and deposited with the county treasurer; at the August meeting the question of tax equalization is taken up, every year for the personalty, every other year for real estate. Real estate is assessed once in two years instead of annually as is the case with personal property, and the importance of this work of equalizing assessments of realty by the board usually necessitates an extended meeting covering a period of about thirty days.

The work of the board of supervisors compares very favorably with that of a well-organized city council. The bulk of the usual business of the board is practically decided before the meetings, but this applies only to the customary business of the board in the way of bills allowed and the like. Matters of special or unusual occurrence are not, as a rule, decided beforehand. The fact that each supervisor is largely responsible for the ordinary business in his own beat is responsible for the practice of allowing a good portion of the business to be attended to before the meetings. The board has, of course, a veto on any act of any member of the board.

SCOPE OF BOARD'S FUNCTIONS

The general functions of the board are provided by both constitutional provision and statutory law; the constitutional provisions relate only to the matter of roads and the extension of poor relief, all other matters being regulated by statute law. The board of supervisors has power, within limits under state law relating to the determination of general policies, to the purchasing or sale of supplies or land, to the awarding of contracts, to the calling of elections on bond issues for public improvements and issuing bonds when authorized in such elections, extending poor relief, to the administering of tax problems where matters of review and equalization of assessments are involved, to the drawing of jury lists for the circuit to the supervision of elections where election commissioners fail to act, court, and to other matters of purely local concern.

In the awarding of contracts there are many restrictions provided by law, such as the requirement under the anti-nepotism act, the requirement that all bids shall be sealed and that unless all bids are rejected the lowest bid shall be accepted, and other provisions which seek to safeguard the public business of the county.

No bonds may be issued for public improvements without the consent of a majority of the voters voting in an election called for the purpose. An unsuccessful effort has been made in the state legislature to change this requirement so as to require a majority of qualified electors in all elections for the authorization of the issuance of bonds.

In the extension of poor relief in the county observed both "indoor" or institutional and "outdoor" relief methods are practised. All persons for a long period of time receiving such relief have been negroes. A county poor farm is maintained, under the supervision of a superintendent employed by the board of supervisors. The total cost of poor relief to the county usually does not exceed $2,000 annually.

The work of the county board in equalizing assessments is one of their

most important functions. In this work the board has a reasonably free hand. The board must report their equalization to the state tax commission, but the state tax commission does not intervene in the matter of equalization within a county, except in so far as individual assessments may have to be changed upward as a result of the equalization as among counties that may be ordered by the state tax commission. That is to say, the state tax commission interests itself chiefly, if not wholly, with the question of seeing that each county in the state pays a fair proportion of the state government expense; and an order from the state commission is usually tantamount to an order to the board of supervisors to make a general advance in the county assessment roll.

The county board in Mississippi has practically no control through appointment or otherwise of the county administrative officers, save the road commissioners, drainage commissioners superintendent of the poor farm, and two members of the board of trustees of the county agricultural high school (in counties having this type of county school). Members of the board of supervisors do not themselves serve in administrative capacities, except in the discharge of their duties connected with maintaining the roads of the county.

A law of 1922 for the first time requires the board of supervisors (as well as boards of mayor and aldermen of towns and villages) to prepare for publication annually a budget of the county revenues and expenditures, and requiring the chancery clerk (clerk of the board of supervisors) to keep a regular set of books, showing receipts and expenditures. This budget is prepared at the September meeting of the board, and must appear in the county paper during that month.

There is no system of centralized purchasing followed by the county board, and no definite plan of personnel control, except in so far as these matters are attended to by the president of the board of supervisors.

The extent of state supervision and control over county finances and administration is still small, the only instances of real supervision being limitations upon bond issues for special purposes, regulations by the state tax commission, and the administration of the system of state highways. The principal highways are under the administrative control of eight elected state highway commissioners chosen from and by the voters of each of the congressional districts.

WHY THE CORONER SYSTEM HAS BROKEN DOWN

THE MEDICO-LEGAL INVESTIGATION OF THE CAUSE OF DEATH

BY ALEXANDER O. GETTLER, M.A., PH.D

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The scientific determination of the cause of violent deaths is beyond the power of the old-fashioned coroner. Science will aid justice, if given a chance. :: :: :: :: :: :: :: :: ::

A THOROUGH and searching investigation into the cause of death is perhaps one of the most important and in fact indispensable civic function of a community. The department which is entrusted with this investigation should be given every support by the state, county or the municipal authorities under which it operates. This department investigates all those cases dying by criminal violence, by casualty, by suicide, by accident, and all those cases in which the death is sudden or unusual.

MEDICAL EXAMINER HELPS PUNISH THE GUILTY AND FREE THE INNOCENT

There are many important responsibilities with which this department is entrusted. It determines whether or not a death is by accident, by suicide, or homicide; for instance, if a gunshot wound of the head or body is self-inflicted or delivered by another individual. It is readily seen that the proper determination of such questions involves the rights and liberties of the individual and of those dependant upon the deceased, namely his relatives or friends. In casualty cases, which are so numerous in a large city, the investigation then involves the determination of the presence or absence of alcohol in the deceased, in order to prove or rule out intoxication. Physical evidence of alcohol should also be obtained in all automobile casualties. In many cases the determination involves the question of industrial poisoning or accident and if the same is due to neglect on the part of the employer. Again in bodies found in the water or in the remains of a fire, the question of drowning or death from fire directly or indirectly must be ascertained by physical evidence. The person found in the water may be a victim of foul play. His body may have been thrown into the water after death. It is, therefore, incumbent upon the medico-legal investigation to determine whenever possible if the body has been drowned. Again in a fire, the body may have been burned after death. Here the determination must be made and physical evidence obtained as to whether such an occurrence has taken place.

These investigations are of prime importance in bringing about a conviction of the guilty. Further let it be understood that the duties of a medical examiner's office are not to

seek conviction, but simply to bring out all the medical evidence in a scientific way, so that the proper authorities can use it in a fair manner to both sides concerned. A trustworthy examination of a cadaver may oftentimes be the sole cause of proving a victim of circumstances innocent of the crime he is suspected of, and thereby, saving him from imprisonment and even from the death sentence. A few of the cases which members of the staff of the medical examiner's office of New York city have investigated during the six years of its existence will show the nature and importance of the work concerned.

Case 1. The father of a family went to his work about six o'clock in the morning. About one hour later one of his children, a nine-year-old boy, went to his mother's room and found it full of illuminating gas issuing from a broken gas fixture. He went to his mother's bed and tried to arouse her but found her lifeless. The neighbors called the police who in turn notified the medical examiner's office. The assistant medical examiner on tour arrived at the scene, looked the situation over and ordered the body to the morgue for investigation, with the possible diagnosis of gas poisoning through accident or suicide. It is well to note here the good judgment displayed by the medical examiner in not signing the case out as a gas case, as a coroner might have done, but in ordering a post mortem and chemical investigation at the laboratories. During the progress of the autopsy the blood from the heart, as well as the blood from other parts of the body were chemically analyzed for carbon monoxide (the poisonous constituent of illuminating gas). None of this gas was found in the blood of the deceased. This proved conclusively that the woman had not died of gas poisoning. The autopsy further gave corroborative evidence of asphyxiation through suffocation. Finger imprints on the back of the neck were also found. From all this evidence the chief medical examiner concluded that the woman had been suffocated, most probably by holding her face down in the pillow. Then after death, she was turned around and placed on her back and the gas turned on, for the purpose of misleading the authorities. The husband was tried and convicted. This case illustrates the importance of the chemical laboratory in proving that death was not from gas, but that it was a murder by suffocation.

SUSPICION OF FOUL DEATH REFUTED

Case II. A wealthy business man was last seen on Saturday morning, perfectly healthy and well, at his home, a fashionable residence in a suburban community of New York city. His family left him the same morning, going on a short trip. On Monday morning he was found dead, lying in his limousine automobile, in his own garage. The authorities suspected foul play. The autopsy was performed. No pathological lesions, and no signs of violence were found. The surface of the body had several pink patches. The chemical examination showed the presence of a large amount of carbon monoxide poisoning. The cause of death was at once cleared up as that of carbon monoxide poisoning. The man had evidently driven his car into the garage, closed the door, as it was a very cold day, and left his engine running. The exhaust gas contains a large percentage of carbon monoxide. This gas made him sick, and not realizing the poisonous nature of this gas he evidently sat down in his car to rest. The continued inhalation of this gas killed him. As a result of the pathological and toxicological examination

the case was cleared up in a short time, thus saving the state much expense and much time in an otherwise fruitless investigation.

Case III. A man living in a small town on the border of one state had an illegitimate child from a girl in a nearby town but situated in an adjoining state. The mother of the girl requested him to marry her daughter or at least to support the child. The man answered that he would gladly take care of the infant. A few days later, he hired a buggy and drove to the girl's home. He took the child and promised to take care of it. About two weeks later a baby was found floating down a nearby river. It was identified as the child belonging to this man. He was taken into custody and questioned. He admitted having killed the child. The description of the manner of his killing, however, was remarkable. He stated that when he left the home of the girl with the child, he put the infant into a sack with a rag saturated with chloroform, tied up the sack, put it into the back of the buggy, and then drove toward his home across the border of the two states. He stated that he could not tell when the child actually died. That statement was very remarkable as he either was very well conversed in matters of criminal law, or he obtained the advice of a lawyer. For it is a matter of law that the defendant must be tried in the state in which the murder was committed. In this case, according to his statements, there was no way of telling in which state the child died. In order to ascertain the actual facts about this death an autopsy was performed by Dr. O. H. S. The various organs of the baby were analyzed by the author. No trace of chloroform was found in any of the organs, especial attention being laid upon the analysis of the brain, as this organ absorbs most readily and holds for many months after death any chloroform that may have been administered. Marks of violence were found on the face and neck of the child. The suspected murderer was confronted with these scientific facts, upon which he completely broke down, and admitted that he killed the baby by strangulation, and told just where he enacted the murder. The outstanding feature of this case is that a coroner or even an ordinary physician might not have had sufficient training and experience to consider the advisability of analyzing the organs for the presence or absence of chloroform. Through inexperience they might argue that by inhalation the child got very little chloroform; and further, the body being decomposed after two weeks of exposure to hot weather and chloroform being very volatile, it would have escaped after such a long period. It is true that the brain was very much decomposed, in fact, converted into a mass resembling a liquid mush. A series of very delicate and well controlled reactions was made and the absence of chloroform was proven. In answer to the question whether the chloroform administered may not have disappeared in the two weeks interval, experience in numerous other cases, and in animal experimentation, have proven definitely that chloroform under the identical conditions cited in this case, will remain in the brain for many months and may readily be detected.

DISPOSITION OF SUSPECTED ARSENIC POISONING

Case IV. A Mr. and Mrs. J. C. were suspected of having poisoned the brother of Mrs. J. C. An autopsy was performed by the county physician and the organs were chemically analyzed by the chemist employed by the county. The conclusion arrived at

by the autopsy and chemical report was that the brother had been poisoned by arsenic. Following up this lead, the authorities of said county suspected that Mrs. J. C.'s father-in-law, and mother-in-law, who had died two and three years previously, had also been poisoned. Thereupon an exhumation of both their bodies was ordered. The attorneys for the two defendants requested the writer to be present at the exhumation and the autopsy, to witness same and also to get parts of the organs of each body for a chemical analysis. In this way, two separate series of analyses were made of each body, one by the county's chemist, and the other by myself representing the defendant. The county's chemist concluded after his investigation that the mother-in-law had also been poisoned by arsenic; in the organs of the father-in-law he found no poison at all. The defendants were first brought to trial for the death of the brother, and at a later period a second trial for the death of the mother-in-law. As both of these cases were so much alike as far as the toxicological investigation was concerned, they will be described together. The medical testimony put forth by the prosecution was the following: In both cases the pathologist for the prosecution testified that he had found no specific lesions in either of the bodies. The chemist for the prosecution testified that both bodies contained about one-fourth of a grain of arsenic in the entire body, and in his opinion this amount of arsenic had killed them. Against this testimony the experts for the defense testified as follows: The pathologist, Dr. A. V. St. G. stated that he also, corroborating the testimony of the pathologist for the prosecution, found no arsenical lesions in the various organs, and that in every previous case of arsenical poisoning that had come to his attention, there was always present some one or more typical lesions or effects produced by the arsenic. The author testified to his findings as follows: Arsenic was present in the bodies, but in extremely small amounts, mere traces. If, however, we even grant the presence of about one-fourth of a grain in the entire body, as testified to by the chemist for the prosecution, this was a far too small amount to produce death, as the smallest accepted lethal dose by various authorities is three grains. Of course, it is possible for a person to receive a lethal dose of arsenic, but live for a number of days and that during this interval the arsenic may be mostly eliminated by excretion and death still follow. Under this condition, but a small fraction of the lethal dose would remain in the body after death. If this had taken place, however, arsenical lesions would surely have been detected. This process of elimination of the arsenic was ruled out, however, because the state offered evidence that the arsenic was given about two to three hours before death. During this short interval of time, the arsenic could not have been excreted. The author further testified that he had also found a very large amount of bismuth in the stomach and other organs, and also a trace of lead in the stomach. In concluding, he testified that it is well known that there are some impure samples of bismuth on the market. These always carry with them small amounts of arsenic and traces of lead. The arsenic which got into these bodies evidently originated from the bismuth which the deceased had taken. During the course of the trial the prosecution put on the stand the physician who had attended the deceased in their last illnesses, he testified that he had prescribed bismuth for both. Further, it was testified to that both bismuth

preparations had been bought in the same drug store. Thus it appeared that the same impure sample of bismuth had been partaken by both of the deceased and that the origin of the small amount of arsenic could be traced to the bismuth medication. The defendants were acquitted at both trials. These cases illustrate how careful an expert chemical investigation, saved two innocent people from the death penalty.

POLICEMAN CHARGED WITH MURDER

Case V. The attention of a policeman was called by the gathering of a large crowd in one of the streets of New York. The population in this neighborhood was cosmopolitan. The time was during the war period. On arriving at the scene he found a number of boys throwing stones at one of the windows from which was displayed a Jewish flag. The officer at once saw the cause of the trouble and proceeded to the apartment from which the flag was displayed. Here he found a young girl about sixteen years of age. He ordered her to remove the flag or else display the American flag above it. The girl refused. The officer finally forced her to remove the flag. He then left the scene. About a half hour afterward he was again summoned to a basement store across the street from the apartment. In this store, belonging to the girl's father, he found her lying lifeless on the floor, with a suicide note beside her. The note read that as the Jewish flag was not good enough to be displayed she did not desire to live, and therefore was committing suicide with some of her father's silver polishing fluid. The medical examiner ordered the body to the morgue. The author analyzed the organs of the body and found cyanide in all of them including the brain. The case was signed out cyanide poisoning by suicide. After a complete autopsy had been made in the presence of the woman lawyer, who demanded to know by what right we performed an autopsy and also made herself extremely objectionable by insisting that there were marks and bruises on the body in order to make her story out in accordance with her argument, namely that the policeman had beaten the girl up. There was not a mark on the girl's body which was examined in the presence of several members of the chief medical examiner's staff. About two months later the same woman lawyer came to the office of the chief medical examiner and stated that she had reason to believe that this was not a suicide by cyanide. She claimed that she had the signed statements of several witnesses that the officer beat the girl to death, and then to cover up the deed, wrote the suicide note himself, and poured the cyanide polishing mixture down her throat. Thereupon the chief medical examiner gently but emphatically told her that her theory was false, by reason of two outstanding scientifically proven facts. First, there were no marks of violence on the entire body; and second, not only was the contents of the oesophagus and stomach analyzed, but also all the internal organs. Cyanide was found in all of them, including the brain. The cyanide could not in said time interval (making allowance for diffusion) have gotten into the brain if poured into the stomach after death. Obtaining this irreproachable proof she at once dropped the matter. This case shows the extreme importance of careful toxicological work on cases where there seems to be no doubt whatsoever as to the cause of death. It also shows how the officer, although innocent, might have been charged with murder.

Case VI. An elderly, well-to-do

couple, had just returned to their suite of rooms in a first class hotel, from a short vacation at Palm Beach. The next morning both were found dead in one of the rooms. No clue as to the manner of their death could be unearthed. Many curious theories were put forth, among them that some one had injected some rare poison into some plums which they had eaten. The autopsies of the two bodies revealed nothing specific as to the direct cause of death. The author analyzed all the organs for all conceivable poisons but found them all absent. During the application of a series of the most sensitive tests, however, he did get a faint indication of a very small trace of cyanide. Upon this lead the lungs were now examined, using larger portions, and especially concentrating on the cyanide reactions. After much painstaking work, reactions were finally obtained which proved without question that death of both people was due to hydrocyanic acid gas, originating somewhere in the hotel. The authorities then got the admission of the manager that a fumigation had taken place on the floor below. The gas diffusing into the upper apartment killed the two people. No sign of danger had been posted. The case came to trial. The author testified his findings as above related. The defense hired two experts. One a physician doing X-ray work gave testimony as an expert pathologist. The other, a professor of chemistry, in one of the technical institutes, gave testimony as an expert pathological chemist, and toxicologist, yet himself admitted on the stand that he never before saw an autopsy nor had he analyzed a human organ before this one. When asked what is meant by the science of pathology he answered it is the science of poisons. Upon this answer the district attorney said to the witness: "The answer which you have just made is as true as all the others you have made upon this witness stand." It was testified by one of them that cyanide was not poisonous under certain conditions; it was testified that all lungs, normal lungs, your lungs, and mine, will yield cyanide in measurable quantities, because they contain carbon, hydrogen, and nitrogen; they testified that they could produce cyanide from normal lungs by simply letting them stand in a flask for five or six days; further, that they had allowed a guinea pig and a white mouse, both sick, to breath fumes of hydrocyanic acid gas and the more they partook of the fumes, the better they liked it; they began to eat more and more and finally got well from their original sickness. Such statements were testified to without the least restraint. The jury finally acquitted the defendant. A case of this kind well serves to show the poor system we have when it comes to expert medico-legal testimony. Many scientific witnesses think only of winning the case for their side, thereby stretching their testimony so far that it becomes false. What can you expect the jury to do when the experts on one side say a thing is white and those on the other that it is black?

Case VII. A well-to-do woman, married, about 45 years of age, after a more or less prolonged malady, finally died. Her sickness had been diagnosed by different physicians as nephritis. Her family physician, a few days before death, came out with the astounding statement that in his opinion the woman was suffering from bichloride of mercury poisoning. Suspicion was promptly pointed toward the husband. The district attorney ordered an investigation. Members of the staff of the medical examiner's office of New York city were requested to perform the autopsy and the

toxicological examination. Upon completion of the post-mortem examination, it was found that the body did contain mercury in the various organs. It was impossible to ascertain in what form the mercury had been administered, as several days had elapsed between the time it was taken and death. It could only be ascertained that a small amount of mercury was present. It may have been taken in the form of bichloride of mercury or as calomel, or as mercury ointment or in many other medicinal ways. Calomel is a common cathartic; it is a mercury compound called mercurous chloride. If taken, the mercury will be found in all the organs in a similar manner as if taken in the form of bichloride of mercury. The pathological and histological examinations, however, at once cleared up this question as to the nature of the mercury. The examination of the kidneys and the intestinal wall gave no evidence at all of this being a bichloride death. All the usual tissue changes in cases of bichloride poisoning were absent. On the contrary, the kidneys revealed a typical picture of the ordinary nephritis. The mercury found had nothing to do with the death; it most probably originated from calomel taken for medicinal purpose. This case exemplified how important correct interpretation of one's finding are. The complete scientific study of this case surely saved the suspected husband much agony and perhaps also spared his life.

MOST CORONERS NOT PHYSICIANS

The abstracts of the cases cited above illustrate the character and extent of the work and the situations which the medical examiner's office is called upon to solve in a scientific and unbiased manner.

Having outlined the nature of the problems concerning sudden death which continually confront every community, and having indicated the skill and great experience necessary to interpret them correctly, is it not surprising that this important civic function in the counties and cities of every state in the union is so sadly neglected with marked contrast to other departments wherein we lead all the countries of the world? What then constitutes our medico-legal force? Coroners and county physicians. How many people are aware that most coroners are not even physicians? How can they decide upon medical or toxicological problems? Coroners have signed out cases as heart disease that later have proven to be bichloride poisoning, or signed out a case as kidney disease that actually was wood alcohol poisoning, and so on one could enumerate many cases in which the coroners have grossly erred. The blame for such a poor medico-legal system cannot be placed upon the coroner himself, but upon the community that appoints him. For he may do the best he can, but not being a trained pathologist nor toxicologist, is utterly lost in determining the cause of death.

The county physician may be a first class practitioner, but with very few exceptions, he is not a qualified expert pathologist or toxicologist. Who would entrust an ordinary practitioner to perform a delicate and serious operation upon one of his kin, or who would call in a surgeon to diagnose an internal malady; yet in the determination of the cause of death anyone seems to do, so long as he is a licensed physician. The law makers must awaken from this mistaken idea, and set out to change our present system, into one that will protect the community, a medico-legal system somewhat along the lines adopted in the large cities of Europe. So far in this country, only three cities have a fairly good, not

perfect, medical-legal department. They are Boston, Chicago and New York. The latter abolished the coroner system and instituted that of the chief medical examiner system on January 1, 1918. All other cities, and counties still hold tenaciously to coroner and county physician. Let it be understood that this article is not against the county physician in name, for said individual could be trained to become an expert pathologist, but it is to encourage the various counties to have their men well trained in this line of work before appointing them.

WHAT CONSTITUTES A TYPICAL MEDICAL EXAMINER'S SYSTEM

A typical medical examiner's system should be constituted somewhat along the following lines:

First. It is absolutely essential to include in its make-up four departments; pathological, histological, toxicological (chemical) and bacteriological. No cause of death can be conclusively proven without rigid examination along all four of these lines.

Second. The men chosen to carry on the work of these departments must be honest, well trained and experienced; in fact, expert scientists in their respective lines. They must be scientifically honest, so that they will report their findings exactly as they are. It is extremely dangerous to entrust work of so grave a nature to a man that is easily influenced by environment. He may so turn and twist the actual results of his findings that his testimony will become a falsehood. (See case VI.) They must be well trained and experienced, so that they will be able to see and interpret their findings. Proper interpretation is a large factor in diagnosing the cause of death. (See case VII.)

Third. These experts should be given the proper laboratories, tools, and chemicals. If the work gets too burdensome they should be given well trained technicians and laboratory assistants.

Fourth. Adequate provisions for the prompt transportation of bodies from the scene of death to the mortuary and laboratory.

Fifth. In any case of sudden death it is of prime importance for the medical examiner to visit the scene before any object has been removed or even touched. In this way many signs, clues or objects for analysis are discovered which otherwise might be destroyed or lost. It is imperative for him to get to the scene at the earliest possible time. He should, therefore, be furnished with rapid transportation.

Sixth. All work performed, all results and interpretations should be in typewritten thesis form, and duly filed. Not only should the final results be indicated, but all procedures, methods, tests, quantitative determinations should be described in detail. The court then has at its disposal a permanent form of the findings to which it may refer at any time.

Seventh. The experts (privately engaged) or those of the medical examiner's staff, if such an office exists, should be called upon to testify by the court, and not by the lawyers for the defense nor by the district attorney. In this country it is the custom for the opposing legal factions to line up their own experts. This procedure does not promote the bringing out of the whole truth, it is simply a battle to win. Oftentimes experts are expected to and do modify and misinterpret their findings to suit the side by whom they are retained. (See case VI.)

It is my sincerest hope that in the near future laws will be enacted to have all experts employed or retained

by the court, and not by the rival factions. In this way all biased and intentionally misinterpreted findings will disappear in court proceedings. The experts would testify in the capacity of a referee. In this form of medico-legal testimony the community would always be insured of honest scientific facts and opinion.

The chief medical examiner's office of greater New York, under the able direction of Dr. Charles Norris, has been modeled along the above lines. The results have more than proven the efficiency of the system.

Finally, attention might be called to the large amount of work of the chief medical examiner's office of New York city, accomplishes in contrast to that of its predecessor, the coroner's office. The author being in charge of the chemical and toxicological department of the chief medical examiner's office of New York city will outline the chemical work only. During the coroner's régime in New York, chemical analyses for poisons were very rarely done, perhaps two or three each year. Since February 1, 1918, however, a period of six and one-half years, the author had occasion to analyze between 14,000 and 15,000 human organs. This in itself is a training and experience unobtainable at the present time in any other city in the world. During this work many interesting facts were discovered, and new methods of analyses developed. Some of these have been published in the scientific journals; others are to be published. Among these may be mentioned: A method for the detection of chloral; a method for determining whether death was due to drowning; the best methods for detecting wood alcohol; a method for the detection of traces of benzene in cadavers; a study of oxalic acid poisoning with recovery.

PROTECTING THE PEDESTRIAN

NEW YORK'S NEW BUREAU OF PUBLIC SAFETY

BY ROBERT B. FENTRESS

The story of the aggressive war, under the direction of Barron Collier, against the hazards of the streets. :: :: :: :: :: ::

WHAT is your city doing to check the ever-increasing hazards of congested streets?

Are you depending on the ability of your police officers to write summonses and hale hundreds before the courts? Are you looking to the placing of good stiff fines as a panacea? Are you condemning the traffic department of your police force, expecting the members of that department to have as many eyes and arms as a centipede has legs?

If you are doing these things, you are doing just what most cities are doing and just what most cities have been doing continuously, unceasingly, year after year.

And still—the monthly toll mounts and mounts!

There's something wrong somewhere.

Results prove there's something wrong—

What is it?

Why is it?

How is it?

Greater New York is a city of teeming millions. Twenty-four hours each day sees the streets in use. Trucks, wagons, pleasure automobiles, street cars, thousands upon thousands of people are constantly going and coming. Time is the most precious of all things here and little time is wasted. In the midst of this maelstrom the pedestrian is merely an atom, caught up in a whirling mass—dodging here and there, swirling with the current, beset by a thousand dangers.

How could he be better protected?

What could be done to cut down the awful total of lives lost and persons seriously injured each month in this, the most crowded city in the world?

NEW METHODS

Police Commissioner Richard E. Enright, head of a department of 14,000 men to whom is entrusted the guardianship of life, liberty and property of nearly seven millions of people, realized that something different—something *new*—had to be undertaken. New times and new conditions demanded new methods to check the hazards to life and limb to which the people of this great city were daily subjected.

It was to accomplish this purpose that Commissioner Enright appointed Barron Collier deputy commissioner in charge of the bureau of public safety of the New York police, an organization created to work in close co-operation with the already established traffic bureau, but with duties and powers somewhat different.

In unofficial life, Mr. Collier is the active head of the largest advertising organization in the world. His keenness of perception, instant grasp of important facts, ability to analyze a situation or problem and boil it down to the bare fundamentals were the reasons which dictated his choice as the one to lead in New York City's fight for safety.

Mr. Collier lost no time in marshalling his facts. With the records of the police department covering a period of years placed before him he sought, in the light of the past, the solution for the present and the future.

That was in the late fall of 1922.

"There was one cause," said Mr. Collier, "which accounted for every accident on the mass of cards before me,—and that cause was carelessness. In every case carelessness on the part of some automobile or truck driver, or on the part of the person injured had brought about the accident. This pointed unmistakably to the fact that our fight was not against the automobile driver or the pedestrian as such, but was against the lack of proper care on the part of each.

"Carelessness, as we all know, is simply thoughtlessness. This brings the problem of safety to an absolute personal basis, for safety is a personal matter—an individual state of mind—a condition over which the citizen himself exerts the greatest degree of control.

"Therefore, the work of the bureau immediately became, and still is, a work of mass education—the work of bringing people to a state of safety consciousness—in short, the work of making people THINK!"

So much for the study of accidents and their causes.

Next in line came an exhaustive investigation of all data used in previous attempts to offset these accidents, with the hope that here, too, something might be found to aid materially in the solution of the problem. Posters and signs, letters and pamphlets were examined.

It was immediately noticed that the possible good effects of these warnings

had been lost—wholly lost—in a vast sea of vague generalities.

"Watch Your Step!" "Be Careful!" "Better be Safe than Sorry!" etc., were the warnings issued the public, but

"Watch Your Step!"—WHERE?

"Be Careful!"—of WHAT?

"Better be Safe than Sorry!"—HOW?

Here was the evident weakness of the former campaigns; proof positive that warnings, to be effective, must be directed toward a specific objective. Warnings against carelessness in general would accomplish nothing.

SPECIFIC CAUSES ATTACKED

With the aid of Mr. Marcus Dow, president of the National Safety Council, an expert of years experience in all branches of safety work, whom Mr. Collier retained as executive secretary of the bureau, a campaign of specific attacks on specific causes of accidents was begun.

And here, primarily, lies the secret of the success of New York city's safety effort.

To direct these attacks with the greatest degree of effectiveness, further dissection was necessary. This time the operation was performed on the body of citizens who go to make up the population of the Greater City. Automatically these fell into the classification of automobilists, pedestrians, parents, children. Four fields for operation; four objectives to be reached; the appeal to specific groups rather than to the public in general made possible.

How could these groups best be reached?

The problem was simply a problem of selling. Literally millions of people were to be sold safety. The numbers alone made the task seem stupendous.

The first and most important task of any sales manager is to secure the services of competent, actively enthusiastic salesmen. Commissioner Enright, Deputy Commissioner Collier and Mr. Dow began studying the roster of the New York police department. The result was the selection of seventeen lieutenants who could "sell"; eight expert mechanics who knew automobiles from the ground up (these were formed into the famous "brake inspection squad"); a squad of four sign men for street marking work; four general office workers for compilation of records, and two "go-getters" whose duty it was to "get" whatever might be needed—regardless of whether it was carpet tacks or the services of a circus.

And so the stage was set to open war, not on accidents, but on specific causes of accidents.

"AUNTY J. WALKER"

The first in importance, as revealed by a study of old records, was carelessness in crossing streets—"jay-walking." Compilation of reports showed that of all causes, this one alone accounted for practically fifty per cent of street accidents. Mr. Collier launched his first "specific attack" on this deadly habit. Through newspapers, street car cards, bill boards, pamphlets, lectures in schools and theatres, millions of small cards handed out on the streets by Boy Scouts, he drove home his attack, blow after blow in his effort to convince people that it was just as easy and a whole lot safer to cross streets at the right places and in the right manner.

To assist him in reaching the public consciousness, he created a now famous character, "Aunty J. Walker," a smiling old lady in uniform, armed with a club and benevolent smile which would arrest attention anywhere. This little figure, within a year, had been "adopted" in many other cities throughout the United States where her kindly admonitions and friendly

appeal won as great favor as she had won in New York.

Her first message called attention to the fact that carelessness in crossing streets caused practically one half of all street accidents. But she didn't stop here. Let us quote her: "Cross streets at the crossing," says she, "not in the middle of the block. Go straight across, not diagonally. Look both ways."

This warning is typical of the whole scheme of the bureau. It does not content itself with telling people to be careful in crossing streets—a generality—but it tells them just how to cross streets properly; just how to be careful. It is specific, direct, impelling.

It soon began to show results and the monthly report for July, 1924, shows that of all street accident causes, jaywalking, instead of contributing approximately 50 per cent, figured exactly 27.1 per cent. It is a good example of the effectiveness of concentrated fire.

Not content with the ordinary methods of advertising to reach the people with his safety messages, Mr. Collier sent his lieutenants into theatres; organized the schools and the school children as aids in his fight; offered prizes to the schools of each district most active; began a monthly display of posters in garages warning motorists of certain specific dangers and telling what to do and how to do it; inaugurated enormous parades, the last of which had nearly twelve thousand persons in the marching column; nearly one hundred floats, each telling a safety story; more than thirty bands; air plane escorts, etc., the greatest safety parade staged by any city in the history of the world. Police lieutenants in six months' time gave more than 800 lectures on safe driving at safety meetings for motor vehicle drivers, and this is a fair representation of their work during the life of the bureau to date.

THE SAFETY PLEDGE

Probably the most effective instrument devised by Mr. Collier in his safety fight is the safety pledge. More than two and one half *million* signatures of parents and children were secured to this pledge. The pledge was signed in January, 1924. Note its effect:

	Persons killed	Injured
In December, 1923, reports showed	100	2,756
" January, 1924, " "	85	2,269
" February, 1924, " "	51	1,622

a total of 49 lives saved and 1,134 injuries avoided in TWO MONTHS' TIME!

This pledge has proven so effective that it is reproduced here as a suggestion for other cities. Note how specifically each of the object groups is warned, urged, appealed to on the reverse side of the card:

Another effective appeal was the ten commandments for safety. Note how the principles arrived at in Mr. Collier's original analysis of the problem are here carried out. Hundreds of thousands of these pamphlets were distributed on the streets of New York city last year.

The battle which the bureau is waging is against ever-increasing odds. Each year sees more than 60,000 automobiles added to the congestion in its streets, and nearly 100,000 persons added to its population.

If the bureau only held its own against such increases, it would be accomplishing marvelous results. Instead, it shows a steady gain in the reduction of accidents and the prevention of death and injury.

The following report, for the first six months of the current year, released to the New York papers early in July,

Parents are primarily responsible for the safety of their children. Daily instructions as to street dangers and how to avoid them is a serious duty parents owe. Where possible the playing of games should be confined to sidewalks, parks or streets set aside for pl.y purposes. Encourage children to keep out of roadway, especially on streets where there is considerable traffic moving. **Teach them to look both ways before crossing streets.**

Managers of concerns employing chauffeurs and drivers are urged to do continuous safety educational work and stimulate a spirit of cooperation among such employees. The Bureau of Public Safety will furnish information as to how to organize safety activities among operators of vehicles whenever such information is requested.

Uniformed Police Lieutenants will give safety talks at meetings of motor vehicle drivers and others when requested.

For information communicate with the Bureau of Public Safety, Marcus Dow, Executive Secretary, Police Headquarters, 240 Centre Street, New York City.

BUREAU OF PRINTING
POLICE DEPARTMENT
NEW YORK CITY

POLICE DEPARTMENT
CITY OF NEW YORK

SAVE HUMAN LIFE

Issued by
BUREAU OF PUBLIC SAFETY
Police Department, City of New York

BARRON COLLIER
Special Deputy Commissioner

RICHARD E. ENRIGHT
POLICE COMMISSIONER

THE TEN COMMANDMENTS FOR SAFETY

PEDESTRIANS!

1. **NEVER** cross streets at other than regular crossings. This is "jay-walking." This reckless practice causes one-half of our street accidents.
2. **DON'T** cross the street directly behind a street car. There may be another on the opposite track, or an automobile you cannot see.
3. **BEFORE** stepping from the curb see that vehicular traffic is at a **STANDSTILL.** "Threading" traffic is inviting injury or death.
4. **AVOID** cutting diagonally from corner to corner at street intersections. **TWO** lines of traffic to watch **DOUBLES** your risk of injury.
5. **ALWAYS** look **BOTH** ways when crossing streets. The sidewalk is safe, but death lurks in the road way.

AUTOMOBILE DRIVERS!

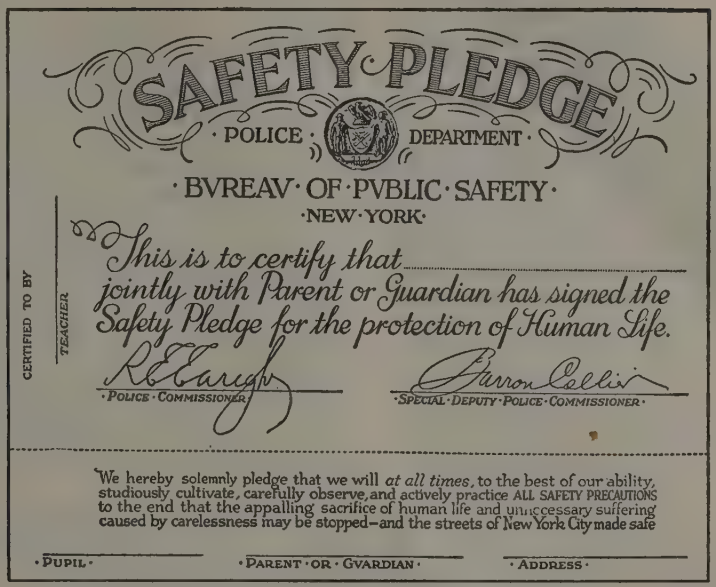
1. **LOOK OUT** for children! Though playing on the sidewalk they may suddenly run into the street. Many are injured yearly in this manner.
2. **GIVE THE PEDESTRIAN** a chance. Even if he is careless, you will deeply regret any injury he may suffer. Most auto accidents occur when driving fast—better delay than death.
3. **ACCIDENTS** are always "unexpected,"—therefore drive carefully at all times, using chains in slippery weather.
4. **KEEP YOUR BRAKES** in good order. Your life and the lives of many others depends on your ability to stop **INSTANTLY.** You can't do it with neglected brakes.
5. **STUDY** Traffic Rules. Obey them. Ignorance is no excuse. They are written for **YOU,** and may be had at any Police Station.

In the year 1922 there were nearly one thousand FATAL vehicular accidents in New York City. Many thousands more were injured.

Risk of death is 38 times as great on the roadway as the sidewalk.

BE ALERT—WHEN YOU THINK SAFETY—YOU ARE SAFE

REPRODUCTION OF A FOUR PAGE LEAFLET DISTRIBUTED BY THE HUNDREDS OF THOUSANDS ON NEW YORK STREETS



SAFETY · PLEDGE

· POLICE · DEPARTMENT ·

· BVREAV · OF · PVBLIC · SAFETY ·

· NEW · YORK ·

CERTIFIED TO BY TEACHER

This is to certify that.....
jointly with Parent or Guardian has signed the
Safety Pledge for the protection of Human Life.

R E Enright
· POLICE · COMMISSIONER

Barron Collier
· SPECIAL · DEPUTY · POLICE · COMMISSIONER ·

We hereby solemnly pledge that we will *at all times*, to the best of our ability, studiously cultivate, carefully observe, and actively practice ALL SAFETY PRECAUTIONS to the end that the appalling sacrifice of human life and unnecessary suffering caused by carelessness may be stopped—and the streets of New York City made safe

· PUPIL · · PARENT · OR · GVARDIAN · · ADDRESS ·

SAFETY PRECAUTIONS

CHILDREN—be alert *every second* in crossing streets. Remember to cross ONLY at regular crossings. Look BOTH ways. WAIT! Watch out for automobiles. Play only in SAFE places —on the sidewalks, in special Play Streets, or in regular Play Grounds.

PARENTS—*You* are primarily responsible for the safety of your children. Remember that Safety, like Charity, begins at Home! Train your children to be careful at all times. Warn them that danger lurks in the roadway. Teach them that it is always FOOLISH, often FATAL to take chances.

PEDESTRIANS—Stop Jay-Walking! This, alone, causes one-half the street accidents in New York. Cross only at crossings. Go straight across—NOT diagonally. Don't take chances. Be CAREFUL —and you will be SAFE.

MOTORISTS—Drive carefully at ALL times. Keep your brakes in good order, so that you can stop INSTANTLY. Watch out for children. Remember the automobile is a pleasure or a business car, but in careless hands it is a DEADLY WEAPON!

SAFETY PLEDGE (FRONT AND BACK) WHICH 2½ MILLION CHILDREN AND PARENTS SIGNED

proves conclusively the absolute need of and the great work which can be accomplished by this new branch in any municipal government:

Although the number of motor vehicles registered in New York city increased more than 60,000, there were fewer persons killed the first six months of this year than in the same period last year, according to report made public today by Barron Collier, special deputy police commissioner. The number of motor vehicles registered in the city was 377,666 July 1st this year and 317,362 a year ago.

"Placed in an unbroken line, 30 feet to a car, the 60,204 automobiles added to the city's dense traffic this year would make a parade 340 miles long," states Commissioner Collier in emphasizing the difficulty encountered by the bureau of public safety in its effort to cut down accidents. "Despite this great increase in automobiles, the bureau of public safety has not only succeeded in preventing an increase in deaths by automobiles, but an actual reduction is shown. In the first half of 1923 the number of deaths in street accidents was 479 and in 1924 it was 466."

In the first half of last year 15 persons were killed per 10,000 registered vehicles in the city, while this year but 12 were killed. *This means that 103 human beings were saved from death by our continuous and co-operative safety effort. Likewise 1,414 persons were saved from non-fatal injury.*

The population of the city is increasing even faster than the number of automobiles and the problem of safety in the streets becomes increasingly difficult to solve. Authority for the police to regulate pedestrians and compel them to cross streets at proper crossings, coupled with more severe penalties for reckless driving, are measures needed to bring about greater safety.

CAUSES OF DEATH

The report shows that 130 persons were killed while crossing streets away from proper crossings, while only 82 were killed while crossing streets at crossings.

"It is obvious," says Commissioner Collier, "this so called 'jay-walking' is a dangerous and unnecessary practice. While only a small proportion of pedestrians cross streets in the middle of the block, yet the majority of accidents occur away from crossings. It is encouraging, however, that our effort to educate people not to indulge in this practice is bearing fruit.

"During the calendar year 1923, the proportion of persons killed while jaywalking was much greater than in the first half of the present year. During the year ended December 31st, 357 persons were killed while crossing streets away from crossings and 170 were killed at crossings. This proves that pedestrians as well as automobiles need to be regulated and that under present conditions safe walking rules are necessary as well as safe driving rules."

Some of the more frequent causes of deaths in street accidents in the six months' report are the following:

Crossing streets not at crossing	130
Crossing streets at crossing	82
Boarding or alighting from vehicles in motion	7
Walking in roadway	7
Bicycle riding	11
Running off sidewalk suddenly	35
Auto jumping curb	11
Playing games in the roadway	26
Falling from vehicles	5
Stealing rides	7
Roller skating and coasting in the roadway	3
Collision of vehicles	33
Vehicles colliding with poles, trees, etc.	17
Vehicles falling over embankments	5
Vehicles overturning	4
Other causes not specified	83
Total	466

The outstanding features of the work performed by the bureau of public safety since January 1 include the obtaining of two and one-half million signatures of children and parents to a safety pledge in which a promise not to cross streets except at crossings was made; white lines and the warning

"Cross Carefully" were stencilled at important street crossings in all boroughs of the city; posters giving safety warning and rules have been posted each month in more than five thousand garages throughout the city; safety lectures emphasizing accident causes and remedies have been given each day in public and parochial schools by safety lieutenants; a brake inspection squad has inspected 58,302 automobiles and obtained 1,073 convictions for defective brakes; prizes were awarded to 76 public and parochial schools for effective safety effort, and safety talks were made in 517 motion picture theatres to an audience of 3,000,000 people; attractive floats bearing safety messages have been taken through the principal streets of the city to educate the public; and on May 17 a gigantic safety parade, the largest and most impressive ever held in any city, was conducted on Fifth avenue for the purpose of increasing public co-operation in the bureau's campaign.

RECENT BOOKS REVIEWED

THE 1924 MUNICIPAL INDEX—A YEARBOOK FOR MUNICIPAL OFFICIALS. Published by *American City Magazine*. New York, 1924. Pp. 400.

This is the first issue of what will doubtless become a hardy annual of much usefulness to municipal officials. Primarily it is a purchasing agent's handy guide, being made up mostly of page advertisements by the purveyors of municipal equipment such as snow removers, sewer pipe, air maps, fire hose, waste-disposal systems, ultra violet rays, street lights and steam rollers, cast into a standard form of presentation that makes an orderly combination catalogue. There have been similar books for many years in other trades, for example, the big Sweet's Index of building equipment which is indispensable in architects' offices.

A general article in the style of an encyclopedia precedes the advertisements in each department. These articles are closely packed with facts and end with lists of references in which the available reprints and pamphlets of the *American City Magazine* are rather heavily favored.

It cannot help but be useful to city officials. It will be more useful the bigger and more comprehensive it gets in later years and would gain in authority if it included gratis a catalogue of the names and addresses of all purveyors of municipal supplies so far as known regardless of their willingness to pay for a page advertisement.

And perhaps besides being useful, it may become a gold mine unto the well-deserving Mr. Buttenheim, whom may no cats scratch

R. S. CHILDS.

FIRST ANNUAL REPORT OF THE COMMISSION ON ADMINISTRATION AND FINANCE OF THE COMMONWEALTH OF MASSACHUSETTS. For the Year ending November 30, 1923. Public Document No. 140. Boston, 1924.

Here is a report on the work of a state commission that deserves special attention. Rarely, very rarely, can this be said of such documents. This report is a model for brevity and information. It contains only 15 printed pages, yet it covers thoroughly and in a convincing manner the year's work of the commission.

There is a certain frankness about this report that is quite refreshing to one who has had to read thousands of pages of such reports. Certainly, this attitude is seldom, if ever, found in public documents of this kind. The general tendency with state commissions and other officials, it must be admitted, is to be more or less frank until they get into office and then to shut up like a clam. They usually spend as much money as possible, gloss over the quality of work performed, and keep the public in the dark by printing voluminous reports, the arid pages of which no citizen will attempt to scan. Evidently, the Massachusetts commission proposes to do differently. In the very introduction of its report, one reads the following: "The creation of the commission was openly opposed by the heads of some departments, who disliked to turn over any of their authority to a business commission. The resistance of these officials is being overcome as they are able to see substantial money savings to the state from standardization, quantity purchasing and general financial supervision. The commission has had thrust upon it a multitude of disagreeable duties, and necessarily must refuse many requests each day. *It never will be popular.* If it should, it would be conclusive evidence that it is failing to function properly."

The commission on administration and finance was created by the legislature of 1922 and appointed by Governor Cox in December of that year. It took over the control of personnel and the preparation of the budget from the office of supervisor of administration, and established the new functions of centralized purchasing and general accounting control. The commission is in fact the central fiscal agency of the state government.

For those who do not have the time to read the entire 15 pages, the report of the commission is summarized in the first two pages. Many striking statements are here set down relative to the commission's work. The budget estimates for 1924 were cut over $8,000,000. The cost of miscellaneous printing alone was reduced in one

year from $600,000 to $400,000. Several reports were discontinued; others were carefully edited before printing with a view to eliminating irrelevant and unnecessary matter. One annual publication of 1,300 pages, which cost $12,000 in 1922, was discontinued. The report of one department, which contained 680 pages in 1921, was reduced to 146 pages in 1922. The centralized purchasing system has been organized to handle a business aggregating nearly $10,000,000 a year. Salary increases and promotions of state employees are made according to standard rules and regulations adopted by the commission. The auditing and accounting work of the state government has been entirely separated. The accounting work is all done by the controller's division under the commission. The auditing is done by the independent elective auditor, who keeps no books. The practice of each institution paying its own bills has been discontinued; all payments are now made directly by the state treasurer. Where institutions or departments must keep accounts, these have been worked out according to a uniform system and installed. These are only a few of the things relating to the work of this commission as briefly recited in its first annual report, a document which should be read for its form and style of presentation by governors, legislators and state officials everywhere.

A. E. Buck.

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Our City—New York. Edited by Frank A. Rexford. New York: Allyn and Bacon. Pp. xxv+400.

The extension of the teaching of "Community Civics" during the first quarter of the twentieth century will, some of us confidently believe, be looked back upon in later years as marking one of the epochs in education. Never before was the attention and interest of the school population concentrated upon the practical problems of living together. When a generation trained in this way has arisen to manhood and womanhood there is to be expected a great development of enlightened public opinion which will strengthen the hands of legislators and administrators who are working for the public welfare.

The great difficulty confronting the live teachers of "Community Civics" has always been that the textbooks were written for the country at large and therefore could not contain the material necessary for the understanding of local conditions. Newark led the way many years ago in the organization of the teachers to collect and print materials for class use. Since then several cities have produced their own books under various auspices.

The present volume was prepared by the cooperative effort of the high schools of New York city under the direction of Mr. Rexford, the supervisor of civics. The method of preparation has its obvious advantages and disadvantages. Collection of information on so vast an organization as the city of New York was made quicker and more complete by the enlistment of an army of students and teachers in the service. It also made certain that the information and its manner of presentation would be interesting to young people. The part taken by the students themselves and the award of a medal for achievement in this service must have made the performance of this work one of the greatest means of civic training in the lives of many hundreds of young citizens. The disadvantage, of course, lies in the unevenness of the style, organization and content of the chapters.

The book is attractively printed and bound and contains a very large number of pictures, maps and diagrams which add greatly to its interest. There are nineteen chapters, each describing one phase of community activity, and their content is very interesting, covering as it does all the manifold forms of public service in "the greatest city in the world." Many of the chapters have clever introductions intended to capture the attention of the reader. The great variety in the treatment of the topics also, while it breaks the unity, prevents monotony and so adds to interest. Chapters which especially attracted the reviewer's attention because of their excellence were those on Health, Education, Courts and the Citizen as a Voter. Transportation is not well handled with the exception of the section on the port which is graphic, forceful and clear. City Planning is disappointing; the order of the topics is poor and the general effect is confusing. It is as if the writer had no map of the city before him as he wrote. The description of the water supply system is also poorly arranged and is unnecessarily dry (considering the subject).

Throughout the book there is a fine emphasis on citizenship. The authors show how even the young citizen may make a contribution to the common welfare in connection with the many activities of the community. While the whole book will tend to increase his pride in the great-

ness of the city of which he is a member, it also points to the need of combined effort for improvement.

It is to be hoped that *Our City—New York* will find readers among the adult citizens who would be much benefited by its perusal.

JESSIE C. EVANS.

William Penn High School,
Philadelphia.

THE GREAT GAME OF POLITICS. By Frank Rockwell Kent. New York: Doubleday, Page & Co., 1924.

Every voter, going-to-be voter and ought-to-be voter should read this book. Office-holders know its contents by heart. We are all obliged to Mr. Kent for thus putting before the average boob or hick citizen, the raw material of the machine's power, the observations of a newspaper man who has kept a slightly cynical eye on our practical politics for twenty-five years.

The volume is in three sections. Part I, the Party Machine—From the Precinct Executive to the Boss, has 30 chapters and 192 pages. Part II, Candidates and Their Ways (mostly dark, vain and peculiar!) has 15 chapters and 82 pages. An Appendix, The Vote, Its Source, Casting and Counting, has 11 chapters and 44 pages. A chapter list and a five-page preface stating that the author's purpose is to disseminate political information, complete the volume. There is no index.

These 56 chapters, ranging from about 500 to 2,000 words, were apparently written as a series in a daily or weekly paper and exhibit the confusion, repetition and shallowness incident to this sort of work. The strength of the book is in Mr. Kent's keen realization of the machine as alive, functioning, persistent alike in victory and through defeat, and in the detailed picture he gives of it.

The weaknesses of the book, to this reviewer at least, are halo-ism and headline-ism. Despite his long experience, there is to Mr. Kent something mysterious and holy about the nature of government, while the WILL of the MAJORITY (capitals not the author's) is so sacred as to be almost beyond thinking about. It must be kowtowed to as the *New York Herald Tribune* kowtows to its own legendary concept of Calvin Coolidge.

That is journalism, the itch to play up a "story" whether there is one or not, the besotted craving for headlines whether justified or not. The study of accounting, history and political theory might help toward a cure. The development of standards, unit costs, regulated accounts and kindred betterments is altering the work and hence the nature of administration. The machine is affected and altered by the slowly rising tide of better habits in business and in other modes of our community life.

What support does history give to the idea that more voters voting will cut tax-rates? Have taxes been hoisted by machine politics or by cheap gasoline, the desire for improvement and pleasure and a general belief as naïve as Mr. Kent's in the exhaustless wealth of the community? What boss ever got rich out of politics and left a fortune in real money to his heirs?

If the voter is necessarily and easily humbugged (chapter 31) and if newspapers feel it indelicate or indecent to print facts (page 213) what good will result from hustling twenty-odd million more such voters to the polls? The author seems singularly unaware of the painful doubts that many erstwhile reformers, such as Oscar King Davis, secretary of T. R.'s Bull Moose national committee, now entertain respecting the value of primary elections.

Such considerations leave this book somewhat sicklied o'er with the pale cast of obsolescence. but Mr. Kent has given us a really valuable memorandum on practical politics in the United States in a period when our political pretensions were virtuously contemptuous of our political institutions.

W. L. WHITTLESEY.

Princeton University.

A DICTIONARY OF AMERICAN POLITICS. By Edward Conrad Smith. New York: A. L. Burt Co., 1924. Pp. 496.

Professor Smith has performed a valuable service for students of politics by compiling in a single volume a vast amount of previously scattered information relative to the history and government of the United States. The work includes brief biographies of all important characters in American political life from the time of Washington to the present day. Reference is made to significant laws and treaties, and to some of the amendments to the Constitution, as well as a number of the more important cases interpreting that document. All parties and fac-

tions that have played a part in our history receive at least "honorable mention" at the author's hands. Several hundred words are devoted to each of the states of the Union, and few places of political importance are forgotten. The origin and meaning of several thousand phrases current in the parlance of American politics, together with many legal terms, are made clear.

The compilation seems to have been made with more than average thoroughness, although there are occasional omissions and some inaccuracies. One is astounded, for example, after finding that the author has seen fit to include a definition of "Goo-goo" (a goody-good reformer), to discover that no reference has been made to a case of such outstanding importance as *Gibbons* v. *Ogden*. The errors discovered by the reviewer were not very glaring. Typical of them is the definition of franking: "The privilege enjoyed by members of Congress of sending mail free of charge." The author apparently assumes that the franking privilege is limited to members of Congress.

But the most serious charge that can fairly be made against Professor Smith is his triviality. In his laudable attempt to be thorough he has included a vast number of insignificant phrases which seem out of place in any serious work. "Sorehead," "Peanut politics," and "Hoopla" are but a few examples of the hundreds of trivial expressions that might well be quoted. The author has even seen fit to give a definition of "embalmed beef," referring to Roosevelt's characterization of the canned meat furnished to the army during the Spanish-American War.

One could not fairly object to the inclusion of minor details if more important matters were treated adequately. But Professor Smith has not treated many of his topics so fully as even the casual reader might desire. A political dictionary that devotes more space to the meaning of "soapbox" than to a description of the tariff commission and its work may fairly be said to lack balance.

These criticisms are not intended as a suggestion that the *Dictionary of American Politics* fails to meet a definite need. On the contrary, it is a very welcome addition to the literature of American government, and should prove valuable as a reference work to every student of our political institutions. It is to be hoped, however, that if Professor Smith ever undertakes a revision of his work, he will exercise more discretion in weighting his material.

Austin F. Macdonald.
University of Pennsylvania.

Boss Platt and His New York Machine. A Study of the Political Leadership of Thomas C. Platt, Theodore Roosevelt, and others. By Harold F. Gosnell. Chicago: The University of Chicago Press, 1924.

Dr. Gosnell's book is not a biography, nor is it a mere essay on political leadership. It is rather a carefully compiled mass of evidence concerning the sources from which Thomas Collier Platt drew the power which enabled him to dominate the politics of New York for a period of approximately twenty-five years after the decline of Conkling's leadership. Prof. Charles E. Merriam in his introduction to the volume states that the author "has examined the social, economic and political background of Mr. Platt; he has studied, as carefully as material permitted, his personal equipment; he has traced his training and his achievements; he has examined the weapons at his command, and the strategy and tactics of his political warfare; he has shown how the power that was so built up began to decline and disintegrate; and he has made an estimate and appraisal of this particular leader from the point of view of individual technique and social significance."

No student of politics, whose high hopes for a more rational explanation of political behavior rose with the publication of Graham Wallas' *Human Nature in Politics* and ebbed through fifteen succeeding years during which the expected marriage of politics and psychology was repeatedly announced but never consummated, can fail to see in this book the first real effort to interpret in scientific terms the phenomena of political power. One finds it easy to agree with Professor Merriam that it is "pioneer work of the very greatest value and significance to every student of political phenomena."

Aristotle, Machiavelli, Hobbes and other classical political theorists sought the explanation of political activity in terms of the primitive psychological assumptions of their contemporaries, supplemented by shrewd observations of the actions of others and by introspection. The method suggested by Professor Merriam in his suggestive introduction and followed by Dr. Gosnell throughout the book disregards this

deceptive method and proceeds directly to the objective realities of the leader's own methods. It is based upon the patent fact that the boss succeeds, it seeks to record exactly what the boss does and it draws the conclusion that the detailed activity of the boss is in itself the explanation of political motivation. Such a method in so far as it is relieved from the pitfalls of pure speculation and the tentative character of modern psychological science is somewhat simple. But its execution is conditioned upon the ability of the student to get the real facts, not merely the specious explanation of the politician himself nor the newspaper accounts of what happens. Dr. Gosnell's facts are drawn from a remarkable diversity of sources: the press, both metropolitan and rural; court records, some personal correspondence and extensive interviews with contemporaries of Platt. The result is a storehouse of information concerning a most important period in political history. The relation of the controlled and partially "kept" press to the Platt organization, the use of the money power to which the president of the American Express Company was no stranger, the carefully selected satraps in Albany, Rochester, Elmira and other cities of the state, the use of patronage, the relations between Albany and Washington and a score of other aspects of the Platt control are described in detail.

One who seeks diverting and dramatic narration will be disappointed. Dr. Gosnell repeatedly violates the dramatic unities in order to drive home a well-documented lesson in political science. And with the career of such a picturesque figure as Roosevelt unfolding before your eyes these digressions are sometimes annoying. But Dr. Gosnell was wise to remain consistently scientific. There are spots where, if additional information were available, it should have been collected. For example the suggestion repeatedly made in Platt's time that he worked sometimes in co-operation with Croker and Tammany.

Dr. Gosnell treats this briefly, but neither proves the alleged relationship nor acquits the principals. There is little concerning the abandonment of Governor Hughes by President Roosevelt in 1908. One questions throughout whether adequate recognition is made of the purely fortuitous in Platt's ascendency. Surely a leadership which weakened so rapidly at the end was not at any time securely based. Perhaps more hardy specimens of bosses in other states would furnish even more valuable evidences of methods of political power.

It in no wise detracts from the value of Dr. Gosnell's contribution to call attention to the fact that this study is a product of a group of students of politics at the University of Chicago which under the leadership of Professor Merriam is destined to make a most significant contribution to scientific social investigation. Through his service as a member of the committee on political research of the American Political Science Association, his leadership in the annual Conference on Political Research and through the actual research conducted in his department at the University of Chicago Professor Merriam has gone far in turning the attention of students of government to those parts of their field of interest which have so long remained unexplored.

RAYMOND MOLEY.
Columbia University.

PUBLIC PERSONNEL STUDIES. A review of the first seven issues of the bulletin published by the Bureau of Public Personnel Administration.[1]

The Bureau of Public Personnel Administration of 26 Jackson Place, Washington, D. C., during the fall of 1923 issued the first six numbers of a new publication bearing the title, *Public Personnel Studies*. During the experimental period this newcomer in the field of journalism used printer's ink sparingly—in fact, only the covers of each of these numbers were printed, the twenty-odd pages of inside information being mimeographed.

The first issue appearing on October 15, 1923, was devoted to a description and explanation of Intelligence Tests in the Civil Service. The next five numbers dealt with different phases of the general subject of a Comparative Study of Clerical Tests.

These six numbers of the Studies were experimental in character. Those dealing with the clerical tests appear to be mere compilations and illustrations of questions at sometime asked by a commission. No clue is given as to when or where any particular question was used or whether the test was for a high grade or low grade class of positions. Nor is any effort made to appraise the value, or the relative value of different types of clerical tests.

[1] The organization and scope of the Bureau were fully described in the REVIEW for May, 1923.

In February of 1924 there appeared in complete printed form the first issue of volume two of the *Public Personnel Studies*, containing two articles: The Civil Service Tests for Patrolmen in Philadelphia by Dr. L. L. Thurstone, and The Classification of Labor Positions and the Testing of Labor Applicants in the Public Service, by Fred Telford.

These articles differ from the earlier Studies in that they more truly deserve being called studies. Dr. Thurstone (who is now no longer connected with the bureau) in his article reports the results of a comparison between the grades received by successful applicants in a particular civil service test for patrolmen conducted by the Philadelphia Civil Service Commission, consisting at that time of Clinton Rogers Woodruff, Esq., Colonel (now Judge) Lewis H. Van Dusen, and Charles W. Neeld, and the report by the Philadelphia Police Training School of the "record" while in the school of the same group of embryonic patrolmen.

In this particular study an effort was made to determine the value of different parts of the civil service test in terms of the grades of the men (viz., the men who passed the test and entered the training school) as given to them by those conducting the school.

Unfortunately the criterion used, namely, the grades assigned in the school, is (as stated by the author of the study) "itself subject to some error." It is clear that any unexpected lack of correlation between the particular portions of the civil service test and the grades assigned in the training school might lead to *two* possible remedies: (1) Improve the tests, *and* or *or* (2) improve the training school and the methods of assigning grades therein. [1]

The article by Mr. Telford relating to labor positions draws, among others, the following conclusions:

1. Though any individual labor position is of minor importance in public employment administration, the total number of labor positions is normally so large that this group of positions is one of the most important in a state, county, or city service.

2. High-class public employment administration requires that labor positions be grouped into classes (or grades) which include all positions so similar as to duties and responsibilities that they may be given a common appropriate title and that they may be treated alike in selecting qualified incumbents and in determining equitable rates of pay.

5. The tests for laborers of any class (or grade) should include as subjects education and experience, physical tests, performance tests, and oral tests on duties, but should not require from competitors written statements, other than a simple form of application and possibly an identification sheet, and should not require to exceed 15 minutes of the time of the examiner.

While these conclusions seem to be sound they indicate the practice of the future rather than of the present time. It should be remembered that the present practice in governmental units, both those operating under merit system laws and those not enjoying this distinction, is to pass as lightly as possible over the problems involved in labor positions. The day may not be distant when public officials will "discover" the possibilities of applying modern personnel methods to the lowly field of the laboring group.

ALBERT SMITH FAUGHT.

[1] As a matter of local history it may be worth recording that even before the study was published or the results known by the Philadelphia Civil Service Commission, the test for patrolmen was modified; and almost simultaneously with the publication of the study the Philadelphia Police Training School was abolished.

ITEMS ON MUNICIPAL ENGINEERING

EDITED BY W. A. BASSETT

Limiting the Licenses of Taxicab Operators to Help Solve Traffic Problems.—Adequate taxicab service is recognized today as a demonstrable need in practically every community. At the same time traffic congestion in many cities is aggravated to a considerable degree by the excess of taxicabs over the number required. The evil of the roving taxi and how to overcome it has been the subject of extensive newspaper comment and discussion, notably in New York city, and is present to a less degree perhaps in other large cities.

In the larger communities most of the roving taxis are licensed although in some the evil of the unlicensed taxicab operator is still present. Many remedies have been tried to meet this situation. These have included injunctions, fines and even jail sentences in the case of the wildcat operator and revoking permits of the roving taxicabs. It would appear that sufficient attention has not been given to the prevention of these conditions by limiting the number of licensed taxicabs. Experience indicates that it is possible to ascertain within reasonable limits the amount of taxicab service required for any community. One authority has estimated the ratio to be one taxicab for each 600 population as a maximum for the largest cities, while another suggests a ratio of one per thousand as ample, and one that should insure profitable operation for the taxi owners. Licensing authorities have ample discretion in the matter of limiting the number of licensed taxicabs. It is imperative that greater attention should be given to exercising this authority.

Ruling of California Courts Protects Licensed Bus Operators against Unregulated Competition.—A convenient means of securing prompt redress against unlicensed competition is afforded the licensed bus operators of California by a recent decision of the supreme court of the state. The court ruled that the superior courts of California have concurrent jurisdiction with the state railroad commission in taking action against unlicensed bus and truck operators within that state. This means that in the event of illegitimate competition any duly licensed bus operator can appeal to the most convenient superior court for writ of injunction against the individual offering such competition. Any operator who continues to run in defiance of an injunction will be liable to civil suit for contempt of court. In the past the only redress offered properly licensed bus operators in the matter of wildcat competition has been to appeal to the state railroad commission. That body had always been ready to render assistance in these matters as expeditiously as possible but is hampered on account of limited funds and lack of police jurisdiction for enforcing its rulings.

The findings of the court are of particular interest for two reasons, the first is in its requiring that unlicensed operators obtain from the railroad commission of the state of California a certificate declaring that the public convenience and necessity require such operations as a prerequisite to conducting such an enterprise and, second in its interpretation of the concurrent jurisdiction and power, in respect to such matters of the superior court and the state railroad commission. The problem of combating unregulated bus operation has proven a vexatious one in many communities. This decision should be of advantage in meeting situations of similar character to the California one that might develop in other states.

Are Toll Roads a Possibility of the Near Future?—The discontinuance of the toll road has been recognized as an important milestone in the progress towards efficient public highway administration. The absolute dependence of the public on its highways demanded that these facilities be taken out of private control. As the result of present day traffic conditions, however, and particularly due to the need which has developed for trunk roads to accommodate motor transport and other through traffic, serious consideration is being given to the possibility of providing the latter facilities as toll roads. As a means of relieving local communities, through which trunk highways would pass, from the burden of taxation which providing these might entail, it would appear that such an arrangement merits careful

consideration. The *Engineering News-Record* in a recent issue, offers the following editorial comment on this matter:

Consideration of trunk roads exclusively for motor vehicles appears to have gone farther in European countries than it has in America. England has been discussing several projects, the most notable being the London-Birmingham road, 100 miles, to be paved with concrete 50 feet wide. A more important example, from the fact that it is proceeding rapidly with its construction, is the 55-mile Italian autostrada described in this issue. Like the proposed London-Birmingham highway, the Italian road is concrete paved. Both are toll roads financed and operated by private interests with government sanction and, in a limited way, government aid. Particularly three things are outstanding as characteristic of these foreign road developments: They are routes wholly separate from existing highways; they are speedways, *i.e.*, paved roads without grade crossings, and they are private commercial enterprises. It is barely possible that some last-century American toll road still is operated; if not, the nearest similar highway in the United States is the recently completed Conners toll road through the Florida Everglades. Here it will be noted that, unlike the British and Italian projects it is a general traffic route and not of speedway construction, but, like the foreign highways, it is a commercial enterprise operating under state sanction for profit. These three enterprises suggest the possibility of the revival of the toll road to meet other pressing conditions of highway traffic.

✠

Serious Gasoline Tank Explosion Due to Unusual Cause.—The need for more effective regulation of gasoline filling operations is demonstrated by the explosion of a gasoline tank at the plant of the Watson Company, Attleboro, Mass., during December, 1923. The accident which caused the death of one man occurred while the tank was being filled from a delivery truck. According to the inspection department of the Associated Mutual Fire Insurance Company, the causes of the accident were as follows:

The gasoline hose was not screwed tightly to the tank inlet, as was usually done, but was placed into a two inch opening in the top. During the filling process the gasoline vapor formed an explosive mixture with the air in the nearly empty tank. This explosive mixture was directly exposed at the open filling hole to danger of ignition by flame or spark. The friction of the gasoline flowing through the filling hose generated a charge of static electricity in the metal lining and end coupling of the hose. The metal lining which is used because it is not affected by gasoline, is covered with a layer of rubber and an outside jacket of cotton. These coverings insulated the lining so that the charge of electricity gradually accumulated until it became great enough to jump the tank shell. The resulting spark ignited the vapors from the stream of gasoline.

The danger of the open filling hole in the tank can be avoided by providing a fill pipe that makes a tight joint at the tank shell and extends down inside the tank to the bottom. In this manner the interior of the tank is cut off by a seal of gasoline, and the only exposed surface is inside the small pipe. Sparks of static electricity can be prevented by coupling the hose directly to the fill pipe.

Accidents of this character are comparatively rare but they have been of sufficient frequent occurrence to demand serious attention by public authorities as well as those engaged in the transportation or handling of gasoline or other explosive liquids.

✠

Revenues from Final Disposition of Garbage and Rubbish, Washington, D. C.—Gross operating receipts of the city refuse division of the engineer department of the District of Columbia, which has jurisdiction over the collection and final disposition of municipal waste within the District, aggregated $302,631, for the year ended June 30, 1924, against an expenditure for all purposes of $821,155. It is true that these expenditures, according to Mr. Morris Hacker, supervisor of city refuse, while including all salaries, rent, repairs, renewals, replacements and purchase of new equipment, made during the year, do not include interest or sinking fund charges nor any allowance for space occupied in the district building nor the service of the purchasing auditing and disbursing, which constitute legitimate charges against the gross operating expense of the above activities. At the same time even granting that the statement of gross operating expense is lacking in some items, a department so operated as to produce revenues of this amount from these sources in a city with a population of less than half a million demands recognition.

The final disposition of garbage is by reduction and the receipts from the sale of grease totalled $196,619. Including the freight on the garbage from Washington to the plant, a distance of thirty miles, the expense of reduction is quoted at $167,954, leaving an apparent balance of $28,666. The disposal plant for rubbish is in private ownership, and included in the cost of operation for the year 1923–24, is one item of rental amounting to $11,500, and a second of $9,000, covering the purchase of land adjoining the plant. The charges made against the cost of rubbish disposal amounted to $95,049, and the revenues aggre-

gated $101,743, giving an apparent operating surplus of $6,693.

The expenditure of $9,000 for additional land at the rubbish disposal plant site would hardly appear to be a legitimate charge against operating expense. If this is considered as a capital expenditure and merely appropriate fixed charges against it are included in the operating cost of final disposition of rubbish, there would result a more substantial surplus than is claimed. It is to be regretted that the method of accounting employed in recording the various operations of waste collection and disposal in the District, are such that it is not possible to ascertain the true cost of this work. However, the results accomplished in respect of receipts from waste disposal indicate a commendable efficiency in the administration of these activities. At the present time there appears to be a disposition on the part of municipalities to adopt some form of incineration for the disposal of waste rather than reduction in combination with rubbish reclamation. There are in many cases sound reasons for this decision, but for some of the larger cities the experience of Washington in applying salvaging methods to its waste disposal problem should be worthy of serious consideration.

*

Defeat of Improvement Bonds in Cincinnati, Ohio.—A proposed bond issue of $7,000,000 designed to provide funds for the construction of thirty-five street improvements, six sewer improvements and four grade crossing elimination projects, was defeated overwhelmingly at an election held in Cincinnati on August 12. This occurrence is of more than local interest, as a number of the improvements proposed were designed to meet pressing community needs.

The *Engineering News-Record*, in commenting editorially on this situation, attributes this action to a distrust of their city government by the people of Cincinnati. This editorial points out:

> That all forty-five improvements should have been defeated is all the more significant because eighteen of them had been endorsed by the local engineers' club, after investigation, and by the directors of both the automobile club and the Chamber of Commerce, and because a representative of the Technical Advisory Corporation had asserted that the proposed improvements fitted into its recommendations for a city plan. The improvements had the endorsement, also of the Federated Civic Association of Hamilton county and the dominant political organization of the city and county. The endorsement of the latter perhaps contributed to the defeat of the bonds, for but recently municipal research investigators from outside the city, engaged—such is sometimes the irony of fate—by a committee of this organization, had made a lengthy report strongly condemnatory of the city government and alleging that instead of being the servant of all the people it was subservient to a single man—unnamed but well known locally.

Undoubtedly the city of Cincinnati has operated for many years under an ill-advised and unsound financial policy. At the same time it should be recognized that this policy has to a considerable extent been forced upon it as the result of the archaic and inadequate state tax laws. The condition would seem to be, possibly at least, one of public discouragement rather than public distrust.

The past administration of certain public works and engineering activities of the city government has been notably competent. Failure to secure satisfactory accomplishment in the matter of service, as is pointed out in the recent survey report, which was prepared under the direction of L. D. Upson, of Detroit, has been due to the starvation policy followed by the city government in providing funds for those activities. The present situation is particularly serious, as failure to carry out certain of the proposed street improvements will undoubtedly result in substantial community loss that might be avoided in part. With a community in the predicament of Cincinnati, it is difficult to convince the public to the wisdom of adding to present indebtedness with the view of effecting future economies. There is need for intelligent educational effort in that community to demonstrate the unwisdom of the policy of saving at the spigot and wasting at the bung-hole.

NOTES AND EVENTS

The First Decade in Dayton.—Dayton, as have other Ohio cities, has been suffering from the unwise state laws governing municipal finance, and her difficulties, although not as serious as those of many others, have been used as arguments against the city manager form of government. Extremely illuminating, therefore, is the report on the first ten years of the manager plan in Dayton, recently made public by the Dayton Research Association, Arch Mandel, director.

Regarding the old form, replaced by the charter which went into effect in 1914, the Research Association says:

> Dayton had the common political experience of all American cities. Its government was purely political, being considered merely a subdivision of the national party organizations, and, as such, its primary reason for existing seemed to be the furnishing of jobs to the key men of the 'in' political party so that the organization might be strengthened thereby.
>
> The victorious party at the polls emptied the offices of those who held jobs by political preferment only to fill them with its own faithful. Qualifications for positions were of secondary consideration.
>
> Responsibility for getting things done was divided between the mayor and the council and when—as it too often happened—the executive and a majority of council were of opposing political faiths, the community paid the penalty.
>
> The appellation 'government by deficit' applied to the administration of Dayton's affairs characterizes the kind of government the city had.

Of the experience under the new system the Research Association says:

> The first 10 years' operation of the city manager plan in Dayton has brought the city good government. Due credit must be given the charter for providing machinery that promoted rather than hindered the rendering of service.
>
> Credit must also be given the capable and conscientious public employes who have used the machinery to its greatest capacity for giving good public service. More has been expected of this type of government than of the old form and more has been given the people.
>
> A quality of service unhoped for under the old régime and that would have been received with gratitude has been taken as a matter of course under the city manager administration.
>
> And on its part the administration has been sensitive to the interest of the public and has been responsive to the public's demand.

*

San Francisco's Imperfect Budget System.—According to *The City*, the publication of the San Francisco Bureau of Governmental Research, the city has a true budget system in form only. For example, the budget contains no estimate of revenues, appropriations are often made in large lump sums which are meaningless, and adequate accounting control is absent. Furthermore, the budget does not contain all the estimated expenditures. The budget for 1924–25 amounts to something over $27,000,000 while the estimated expenditure program amounts to more than $43,000,000.

*

Veteran Preference in the Federal Service.—*The Federal Employee*, the organ of the National Federation of Federal Employees, announces that one-seventh of the total civil service employees of the national government are now veterans of the late war. Approximately 83,000 of these veterans, entitled to preference under the acts of March 3 and July 11, 1919, have been appointed to positions in the classified civil service.

During the past three years an average of 30 per cent of all appointments have gone to veterans.

Under the regulations promulgated by the president to carry out the spirit of the law, disabled veterans have ten points added to their earned ratings, and veterans not disabled have five points added. This means that a disabled veteran need earn a rating of but 60 per cent in order to get on the register, and a veteran not disabled need earn a rating of but 65 per cent, whereas for non-veterans the minimum requirement is 70 per cent.

*

Manager Government May Mean Lower Taxes.—Berkeley, California, is profiting from manager government. After one year's experience she has reduced her tax rate. This is not always a notable feat, although one usually welcomed by tax payers. When it is recalled, however, that during the past year Berkeley suffered a devastating fire with a consequent

reduction in taxable wealth, that the pay of her firemen has been increased and that expensive public improvements have been undertaken to increase the protection against future fires, it is evident that the city's business has been administered with ability and economy. *The Berkeley Gazette* places the responsibility for this pleasant situation upon an intelligent city council and an efficient manager.

Santa Barbara is another California city which is happy under the manager plan. The budget submitted by the manager for the coming year lops off $34,000 from the operating cost of the municipal government over the first year. This was possible through the economies resulting from a reorganization of the administrative departments.

*

Austin, Texas, adopted the manager plan of municipal government in August. The majority was close in an election which was the heaviest in the history of charter elections in Austin. The terms of office of the members of council under the new system will begin on May 1, 1925.

*

American Civic Association Notes

Annual Meeting and Park Conference.—The annual meeting and park conference of the American Civic Association, including joint sessions with the American Institute of Park Executives and the American Park Society, will take place in Washington, October 7, 8, 9, 1924, with headquarters at the New Willard Hotel.

The joint session on Tuesday evening, October 7, will be devoted to the parks of the National Capital and the aims and purposes of the New Capital Park Commission. On Wednesday there will be a joint session in the morning on playgrounds and recreation, including a paper on "The Proper Location of Playgrounds in Relation to Parks." Luncheon will be served under the trees at the Arlington Experiment Station and the afternoon devoted to a trip to the parks and public grounds of Washington. In the evening there will be a session devoted to national parks and forests.

On Thursday morning three interesting round-table discussions are scheduled—"Park Commissions *vs.* Park Departments," "What are Proper Park Uses?" and "Minimum Essentials for Park Reports." The conference luncheon will be devoted to "Parks and Land Values" and "Parks and Human Values." The annual meeting of the association will take place in the evening.

Two New Bulletins Announced.—Dr. Richard T. Ely, director, Institute for Research in Land Economics and Public Utilities, and professor of economics in the University of Wisconsin announces the publication of a new magazine of 128 pages to be issued quarterly and to be called the *Journal of Land and Public Utility Economics.* The *Journal* is to be devoted "to the economic aspects of the utilization of land and the regulation and administration of public utilities." The aim is "to contribute to the progressive discovery and formulation of the economic principles governing the utilization of land and the mangement of public utilities."

The National Conference on Outdoor Recreation called by the President last May resulted in a permanent organization, with Chauncey J. Hamlin of Buffalo, New York, as chairman and L. F. Kneipp of the Forest Service as executive secretary. The first *Bulletin* appeared on September 1, 1924, and will be succeeded by others.

Better Homes in America.—The contest conducted by Better Homes in America in 1924 resulted in a marked improvement in the quality of the demonstrations over previous years. The first prize was won by Kalamazoo, Michigan, under the chairmanship of Dr. Caroline Bartlett Crane, who supervised the building of a special house which incorporated many modern ideas for convenience and comfort in living. The house cost $6,500, but the committee explained how the cost could be cut to $5,300 if certain luxuries of finish were omitted. Both prices include cement walks. Not only was the house itself a contribution, but the educational accompaniments were far-reaching. The work of the children in the schools in devising possible furnishings and hangings will certainly bear fruit when those same children furnish their own homes in the future.

The ADMINISTRATION OF GASOLINE TAXES *in the* UNITED STATES

By
JAMES W. MARTIN
Emory University

The gasoline tax is as popular as a tax could be and the expenses of collection are small; exemptions have made trouble.

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THE ADMINISTRATION OF GASOLINE TAXES IN THE UNITED STATES

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The gasoline tax is as popular as a tax could be and the expenses of collection are small; exemptions have made trouble. :: :: ::

In the United States at the present time there are thirty-six states[1] and the District of Columbia[2] which have gasoline taxes. These are excise taxes on gasoline and other liquid fuels designed to fall on the ultimate consumer and levied at a specific rate per gallon of fuel. They are imposed in various ways but usually on the sale of the fuel at some particular stage in the productive process. In a few instances, they are levied on the consumption of the fuel where no taxable sale occurs. The rates and administrative provisions of the various laws are summarized in Table I.

The design of the statutes is to force motorists, who are the principal users of gasoline, to pay a tax as nearly as may be in proportion to their use of the public roads. In keeping with this idea, most of the states segregate the funds for the use of the state and local highway agencies in building and maintaining the public roads. The details with respect to the provisions of the laws in these and other matters of a fiscal nature have been discussed elsewhere.[3]

[1] The law in Massachusetts is suspended pending a referendum. It is included in the total given.

[2] Which is, for convenience, referred to as a state.

[3] James W. Martin, *The Gasoline Tax, Bulletin* of the National Tax Association, December, 1923, pp. 73–87.

It is the purpose of this study to investigate the administrative provisions of the laws and the experience of various states in carrying out these provisions to the end that constructive suggestions may be made. Perhaps in any administrative activity, economy is the most significant single criterion of the success of the activity. This, presumably, is particularly true in the case of tax administration, since the primary object is to secure revenue. However, it is also important that it be of such character as to secure the cooperation of the taxpayers and to reduce the inconvenience attendant upon the payment. Reduction of the inconvenience means that the actual burden of the tax is lessened. These are perhaps not the only important criteria of success in tax administration, but they are everywhere recognized as essential; and they seem to be the only ones in this case to which objective tests may be applied.

COST OF ADMINISTRATION

Determination of the cost of administration is itself a very difficult task for a number of reasons: (1) Except in a very few cases, there are no published records available; and, where they are available, they are usually inadequate. (2) Personal correspondence with officers in charge of administering the taxes had to be relied on for the most part. The data furnished

TABLE I—RATES AND ADMINISTRATIVE PROVISIONS OF THE LAWS

State	Cents a gal.	Administered by	Paid in by	Reports required	Exemptions	Fuel taxed	Penalties
Alabama	2	Tax commission	Wholesaler or retailer	Mo.	None	Liquid fuels save kerosene and others	Injunction against selling
Arizona	3	Secretary of state	Manufacturer or importer	Mo.	Other than use in motor vehicle	Distillates from crude petroleum for motors	Fine, imprisonment or both
Arkansas	4+10c on oil	Auditor	Manufacturer or importer	Mo.	Other than use in motors on road	Liquid fuels	Fine
California	2	State board of equalization	Manufacturer or importer	Quar.	Other than use in motor on roads; use by R. F. D. carriers	Liquid fuels save kerosene	Fine, imprisonment or both
Colorado	2	State oil inspector	Retailer	Mo.	Other than motor vehicles	Liquid fuels save kerosene and others	Fine, imprisonment or both
Connecticut	1	Commissioner of motor vehicles	Manufacturer or importer	Mo.	Other than motors on roads; certain others	Liquid fuels	Fine
District of Columbia	2	Assessor of District of Columbia	Importer	Mo.	Other than used on road	Liquid fuels save kerosene	As provided by law
Delaware	2	Treasurer	Manufacturer or importer	Mo.	Other than used on road	Liquid fuels save kerosene	Fine, imprisonment or both
Florida	3	Comptroller	Manufacturer or importer	Mo.	None	Gasoline	Fine and possible revocation of license
Georgia	3	Comptroller	Manufacturer or importer	Quar.	None	Liquid fuels save kerosene	As other misdemeanors
Idaho	2	Commissioner of Law enforcement	Manufacturer or importer	Mo.	None	Petroleum fuels save kerosene and others	Double tax and injunction against selling oils in state.
Indiana	2	Auditor	Retailer	Mo.	Other than use in vehicles on roads	Petroleum fuels save kerosene and others	Fine
Kentucky	1	Tax commission	Retailer	Mo.	None	Liquid fuels save kerosene and others	20% plus usual penalty for tax evasion
Louisiana	2	Supervisor of public accounts	Manufacturer or importer	Mo.	None	Liquid fuels	Delinquency, 10%+2% a mo.; no rep., cost of exam.; perjury as usual
Maine	1	Auditor	Manufacturer or importer	Mo.	None	Liquid fuels save kerosene and others	Fine
Maryland	2	Comptroller	Manufacturer or importer	Mo.	Other than use in motors on roads	Liquid fuels save kerosene	Fine, imprisonment, or both
Massachusetts		Suspended pending referendum					

TABLE I—RATES AND ADMINISTRATIVE PROVISIONS OF THE LAWS

State	Cents a gal.	Administered by	Paid in by	Reports required	Exemptions	Fuel taxed	Penalties
Mississippi	3	Auditor	Wholesaler or retailer	Mo.	None	Liquid fuels	Fine
Montana	2	Board of equalization and treasurer	Manufacturer or importer	Quar.	None	Gasoline and distillate	50% of tax
Nevada	2	Tax commission	Manufacturer or importer	Mo.	Other than use in motors on roads	Liquid fuels save kerosene	Suit for tax
New Hampshire	2	Commissioner of motor vehicles	Retailer	Mo.	Other than for motors on roads	Liquid fuels	Fine
New Mexico	1	Auditor	Wholesaler or retailer	Mo.	None	Liquid fuels	5% of tax +1% a mo.
North Carolina	3	Secretary of state	Wholesaler or retailer	Mo.	None	Liquid fuels	Fine, imprisonment or both
North Dakota	1	Tax commission	Manufacturer or importer	Mo.	None	Gasoline	5% of tax: 1% mo. Fine, imprisonment or both
Oklahoma	2½	Auditor	Consignee receiving oil subject to inspection	Mo.	None	Petroleum motor fuels	Fine, imprisonment or both
Oregon	3	Secretary of state	Manufacturer or importer	Mo.	Other than use in motors on roads	Liquid fuels save kerosene	Fine, imprisonment or both
Pennsylvania	2	Auditor-general	Retailer	Quar.	None	Liquid fuels	Fine, imprisonment or both
South Carolina	3	Tax commission	Wholesaler or retailer	Mo.	None	Liquid fuels	Fine, imprisonment or both
South Dakota	2	Auditor	Manufacturer or importer	Mo.	Other than use in motors on roads	Liquid fuels save kerosene	Fine, imprisonment or both
Tennessee	2	Commissioner of finance and taxation and comptroller	Manufacturer or importer	Quar.	None	Gasoline and distillate	50% of tax due
Texas	1	Comptroller	Manufacturer or importer	Mo.	None	Gasoline	Fine and inst. at 8%
Utah	2½	Secretary of state	Manufacturer or importer	Mo.	None	Liquid fuels save kerosene and others	Fine, imprisonment or both
Vermont	1	Secretary of state	Manufacturer or importer	Mo.	None	Liquid fuels save kerosene	Fine
Virginia	3	Secretary of commonwealth	Manufacturer or importer	Mo.	Other than use in motor. That used by government	Liquid fuels save kerosene	All remedies available for any tax
Washington	2	Director of licenses	Manufacturer or importer	Mo.	None	Liquid fuels save kerosene	Those of gross misdemeanor
West Virginia	2	Tax commission	Manufacturer or importer	Mo.	None	Liquid fuels	Fine, imprisonment or both
Wyoming	1	Treasurer	Manufacturer or importer	Mo.	None	Liquid fuels save kerosene	Fine, imprisonment or both

by one official are not always comparable with those of another, because different accounting systems may be used; different forms of reporting may be employed; different distributions of overhead expense are necessary; or some other phases of the officials' background are unlike. (3) Most offices having charge of the administration of this tax have also certain other functions to perform and find it impossible to allocate accurately the cost of this particular activity.

It will be understood, therefore, that the results obtained are largely estimates. The basis of this discussion, unless otherwise credited, is the statutes, reports of state officials, correspondence with officers in charge of the administration of the laws, with other state officers, especially tax commissions and highway departments, and

TABLE II

The Cost of Administration

States	Rate, Cents a Gal.	Average Revenues per Mo.	Expense of Administration per Mo.	Per Cent of Revenues Spent for Collection	Months Rate was Effective
Alabama	2	$113,308.55	$1,600	1.4	10
Arizona	3	56,146.14	280	0.5	6⅔*
Arkansas	3	121,919.99	991	0.8	9*
California	2	839,631.00	2,000	0.2	3
Colorado	2	99,570.96	498	0.5	5*
Connecticut	1	73,351.89	1,467	2.0	12
Delaware	1	10,629.51	50	0.5	8⅓
Florida	3	205,130.28	250	0.1	6*
Georgia	3	250,417.25	200	0.1	3*
Idaho	2	44,054.13	735	1.2	9
Indiana	2	415,204.04	579	0.1	7
Kentucky	1	56,702.94	930	1.7	12
Louisiana	1	62,853.15	625	1.0	12
Maine	1	49,752.52	40	0.1	5¾
Maryland	1	57,358.50	50	0.1	12
Mississippi	1	38,989.96	250	0.6	12
Montana	2	73,541.52	200	0.3	6*
Nevada	2	12,411.78	75	0.6	9⅔
New Hampshire	1	27,177.27	25	0.1	6
New Mexico	1	13,750.00	400	2.9	12
North Carolina	3	429,987.39	300	0.1	9*
North Dakota	1	38,423.48	167	0.4	12
Oklahoma	1	99,833.33	857	0.9	6
Oregon	3	189,497.52	341	0.2	7*
Pennsylvania	2	610,169.18	4,250	0.7	6*
South Carolina	3	141,689.31	242	0.2	9⅓*
South Dakota	No information obtainable.				
Tennessee	2	90,250.74	1,083	1.2	9
Texas	1	187,018.98	325	0.2	6⅔
Utah	2½	41,801.98	125	0.3	9⅔
Vermont	1	18,685.87	35	0.2	9
Virginia	3	259,486.83	325	0.1	6
Washington	1	102,995.80	300	0.3	12
West Virginia	2	122,463.00	667	0.5	3
Wyoming	1	15,573.40	150	1.0	9

* In these states there was a change in rate during the year. The monthly average here was obtained as indicated in the following example. In Georgia the rate was one cent for nine months and three cents for the last three months. This is equivalent to a three-cent tax for six months. To get the monthly average which a three-cent tax would yield, therefore, divide the total revenue by six.

with the bureau of public roads of the United States department of agriculture. The statistics of yield have been supplied by the bureau of public roads. These statistics have been furnished for the whole year or that part of it during which a liquid fuels tax was levied; whereas actually there were, in a good many cases, changes in rates during the year. Since data with respect to collections by months are not available, the best estimate possible is to regard each month's collections as being as large as those of each other month. This is not quite accurate, because, in many states, the bulk of the tax is paid in the summer months. In most instances, it is not a very serious source of error because part of the summer is usually included with that part of the year in which the higher rate was levied, and part of it is excluded; thus a balance is secured.

In the accompanying table are shown the rates,[4] average revenues per month, and the best possible estimate [5] of the average expenses of administration per month. This expenditure for collection is also expressed in terms of a percentage of the total amount collected a month. Even where it is possible to do so, these percentages have not been stated to a greater degree of accuracy than tenths of one per cent, because it is impossible to do so in all but a few cases. The estimates of expenses of administration in each case have included not only such direct costs as salaries of officials and employees, but also overhead items such as rents for offices and other necessary equipment.

[4] The rates given are for the last months of the year. Where there was a change in rate during the year, the average was calculated as indicated in the note with the table.

[5] Based primarily on statements of cost made by officers of administration. Some of these were inadequate and had to be supplemented by information obtained through correspondence with others and (to a certain degree) from guesswork. This paper, however, would have been an impossibility but for the co-operation of the officers in charge of the administration of the gasoline taxes.

EFFECT OF RATES ON EFFICIENCY OF ADMINISTRATION

In the case of most taxes, experience teaches that the higher the rate, other things the same, the greater the difficulties of administration. In the case of the general property tax, for example, the administrative phase of the taxing problem was formerly not considered important. No serious attention was given to it in either legislation or the literature of the period prior to the last decades of the nineteenth century. As rates rose, however, the inequalities already in the tax became more and more pronounced. The rise in rates not only increased the incentive to additional evasion, but caused the old elements of inequity to be more severely felt. All this made necessary marked increases in the cost of administration.

Even in indirect taxation, such for instance as customs, it was a principle familiar to Adam Smith that a high duty tended to cause an increase in smuggling. In general, it is true that a high tax rate means more effort on the part of the government to enforce the levy; otherwise the enforcement degenerates.

As yet, however, no evidence whatever has been obtained which indicates that this is true of the gasoline tax. That is to say, the evidence tends to show that the tax is just as easily collected when it is three cents as when it is one; and so, when rates are raised, there has consequently been a somewhat proportionate decrease in the percentage cost of collection. In cases where states have raised rates, there have been no increases in aggregate adminis-

trative costs. The average cost of the administration of the laws in those fifteen states [6] which levied a one-cent tax at the close of 1923 was 0.74 per cent of the revenue collected. In those eleven states [7] which levied a two-cent tax the average percentage was 0.67 per cent. In those eight states [8] which levied three-cent taxes the average percentage was 0.26 per cent. In Utah, where the rate was two and one-half cents a gallon, the cost of administration was 0.30 per cent of the revenue.[9]

The explanation of the fact that the average percentage of cost for those states having a two-cent rate fails to harmonize with the statement above is that this group contains the sparsely settled mountain states [10] and Alabama and Pennsylvania. In the mountain states the expenses are naturally greater (other things equal) because of greater traveling expenses and other costs in checking on oil companies. Alabama and Pennsylvania are inefficient because (among other things) they violate the well-known maxim of commodity taxation: "Tax at the point of greatest concentration."

HIGH RATES AND COSTS OF COLLECTION

From the above it would follow that expenses of collecting the gasoline taxes are distinctly less per unit of revenue in those states which levy a high rate. That is, there is a strong case, on purely administrative grounds of economy, for a two- or three-cent rate rather than a lower one. Owing to the relatively low administrative cost of even the one-cent taxes, however, this is not a conclusive argument. There are, as a matter of fact, sound reasons for the same conclusion from the point of view of taxation theory except for those states which do not need the revenue for their highway programs. These will not be presented here, however. It ought to be pointed out, though, that if the tax were excessively high, there would doubtless be more evasion, which would involve more administrative costs. There is no empirical evidence as to the exact point at which the tax would begin to involve such difficulties, but it seems probable that there would be danger of trouble if the rate were considerably above three cents. The Arkansas experiment at a four-cents-a-gallon rate will furnish some evidence when it has been effective for a long enough time to serve as a useful indication of the possibilities.

For the most part, there seems to be relatively little popular opposition to gasoline taxes. From every section of the country, letters have come saying that there was absolutely no objection to the laws. So far as concerns opposition on the part of the ultimate tax-bearer, none whatever has been found in any state after the laws have been under way for some time. It would appear on *a priori* grounds that dissatisfaction would be more likely when rates were high.

OFFICES IN CHARGE OF ADMINISTRATION

The laws that have been passed are administered by various officials in the several states that have enacted them.

[6] Connecticut, Delaware, Kentucky, Louisiana, Maine, Maryland, Mississippi, New Hampshire, New Mexico, North Dakota, Oklahoma, Texas, Vermont, Washington, and Wyoming.

[7] Alabama, California, Colorado, Idaho, Indiana, Montana, Nevada, Pennsylvania, South Dakota, Tennessee, and West Virginia.

[8] Arizona, Arkansas, Florida, Georgia, North Carolina, Oregon, South Carolina, and Virginia.

[9] The District of Columbia law was not effective till 1924.

[10] The reason for this is made clear in James W. Martin, *The Gasoline Tax*, *Bulletin* of the National Tax Association, December, 1923, pp. 76–77.

Eight states [11] entrust their administration to state tax commissions; eight [12] to state auditors; six [13] to secretaries of state; four [14] to comptrollers; two [15] to treasurers; two [16] to commissioners of motor vehicles; and one to each of the following: [17] state oil inspector, assessor of taxes, supervisor of public accounts, board of equalization, commissioner of law enforcement, commissioner of finance and taxation, and director of licenses.[18] The number [19] of states in which the administration is in the hands of any one kind of office is too small to give any significant statistical indication as to the efficiency of the administration. There seem to be no other grounds on which it is possible to get empirical evidence on this point. *A priori* it would appear that the tax commission should be best able to handle the thing. The tax commission is organized for the purpose of administering tax laws and studying tax problems, and no good reason is apparent why that body should not have in its hands the carrying out of the provisions of all such statutes. Since they specialize in providing tax machinery, it would seem that in the long run they should be able to do the work with less expense to the state than could any other agency.

Theoretically it seems that the auditor should not under any circumstances be charged with this task. His office is presumably created to represent the legislature in exercising accounting control over various administrative state officials, and therefore is itself not to be regarded as an administrative organization in the usual sense. To charge it with the collection of the gasoline tax is to give it ordinary administrative duties inconsistent with its function of performing an *outside* audit on behalf of the legislature.

It should be emphasized, however, that excellent results are, in actual practice, being obtained by other administrative agencies than the tax commissions. It would perhaps be unwise to effect reorganizations in those states that have economical administration through some other office unless the whole administrative system were reorganized. A change of this piecemeal character might cost more than it would save, even in the long run. This is particularly true of those states that anticipate an early more or less complete reorganization of the whole administrative machinery.

INTERNAL ORGANIZATION FOR ADMINISTRATION

In most states the task of the administration of the liquid fuels taxes is so simple as to require little special organization for the purpose. In nineteen states [20] no formal organiza-

[11] Alabama, California, Kentucky, Massachusetts (law now suspended pending referendum), Nevada, North Dakota, South Carolina, and West Virginia.

[12] Arkansas, Indiana, Maine, Mississippi, New Mexico, Oklahoma, Pennsylvania, and South Dakota.

[13] Arizona, North Carolina, Oregon, Utah, Vermont, and Virginia.

[14] Florida, Georgia, Maryland, and Texas.

[15] Delaware and Wyoming.

[16] Connecticut and New Hampshire.

[17] In Colorado, District of Columbia, Louisiana, Montana, Idaho, Tennessee, and Washington, respectively.

[18] See *Bulletin* of The National Tax Association, December, 1923, p. 82.

[19] The diversity of organization is really greater than is indicated, for in several cases the officer named actually co-operates with some other officer of the state or, in one case, of the counties.

[20] Arizona, California, Colorado, The District of Columbia, Delaware, Florida, Georgia, Kentucky, Maine, Maryland, Montana, Nevada, New Hampshire, North Dakota, Oregon, Utah, Vermont, Washington, and Wyoming.

tion whatever exists. In four others [21] there is only one full-time employee—with a small amount of aid from other clerical workers in three cases. In some other states, there is a more formal organization. In Alabama there are two traveling inspectors and four clerks in the office of the state tax commission whose duty it is to check returns. In Arkansas are one chief clerk and three other clerks, who give the work full time. Occasionally others are employed for particular purposes. In Connecticut there are two part-time inspectors. Idaho employs a director of the motor vehicles fuels bureau, a traveling auditor and a stenographer. In Indiana there is only a "chief clerk" and a stenographer who give their time to the gas tax. In Louisiana there are a traveling inspector and a clerk who is called a "stenographer and bookkeeper." New Mexico calls the employees who handle the work a "gas collector" and an "office clerk." Oklahoma employs a large group of workers, namely, an auditor, a bookkeeper, two field men, and a stenographer who serves also as a filing clerk. In the office of the auditor, Pennsylvania has a chief of the bureau and thirteen clerks, and the treasury department employs a similarly large force of workers. Two clerks are employed for this purpose in Virginia. In West Virginia there is a deputy giving the work his full time. He is assisted by half-time work of a stenographer and of a traveling auditor.[22]

The simpler organization is certainly cheaper if the cost is thought of in terms of a percentage of the tax collected. But it is not known whether there is more evasion in those states where the administration does relatively little in the way of checking up on reports. The investigations it has been possible to make indicate that the oil companies find it cheaper to pay than to evade the tax in any event.[23] It would seem that the best means of securing efficiency would be to have books of oil dealers checked only occasionally. Obviously, there is no means of avoiding the necessity of going over the reports after they are received in the offices each month—or quarter, as the case may be. The director of licenses in Washington recommends a semi-annual audit.

Of all the states that have gasoline taxes, only California, Colorado, and Maryland have civil service laws. This is not a large enough number to indicate very much, but it is interesting to observe that all three of these states have low costs of administration—only two-tenths of one per cent, five-tenths of one per cent and one-tenth of one per cent, respectively. And Maryland had only a one-cent tax! It would be interesting to compare the fiscal results obtained in those states having and those states not having an organized civil service were there sufficient cases to make such a comparison have any meaning.

COLLECTION FROM MANUFACTURER OR IMPORTER VS. COLLECTION FROM RETAILERS

In commodity taxation there are two fundamental and sometimes conflicting administrative principles: "Collect at the point of greatest concentration within the taxing unit," and "Collect as near to the ultimate consumer as

[21] Mississippi, North Carolina, South Carolina, and Texas.

[22] In a few cases, it was impossible to get information concerning details of internal organization.

[23] Mr. T. Warren Allen of the federal bureau of public roads says in a letter (January 9, 1924) that, "The general concensus of opinion is that the gasoline tax is one of the easiest taxes to collect and probably the least evaded."

possible, thus avoiding the expenses of shifting the tax." Both these principles, while theoretical, are very practical working principles, provided they are not *slavishly* followed. The former means economy in the administration of the tax, while the latter means economy for the *taxpayer* in collecting the tax from the real *taxbearer*.. Both are important, the former because it saves money for the state directly, and the latter because it requires the ultimate taxbearer to pay only approximately the amount the state enjoys as revenue.

But, in the case of gasoline taxation, there is a conflict. The point of greatest concentration within the state is that point at which it comes into the state, namely in the hands of the importer or manufacturer, whereas the retailer is closest to the ultimate consumer, and might be thought to be the party on whom the tax should be levied if the second maxim were followed. Hence the difficulty. In this case, however, it seems perfectly clear, on both theoretical and practical grounds, that it is wisest to tax at the point of greatest concentration rather than to attempt to levy on the retailer because he is nearer the consumer. The cost of collecting from the importer or refiner is obviously very much lower than the cost of collecting from the almost innumerable host of retailers. But the demand for gasoline is very inelastic within ordinary ranges of price,[24] and there is no further change in form, so that when the tax is levied, it is not difficult to pass it on indefinitely simply by adding it to the price of the oil. That is, in this case, because small changes in price involve little or no change in demand, the maxim that would lead to levying the tax on the retail sales is of no import. It is usually less important than the other.

But on practical grounds the case is even stronger. When gasoline tax laws were passed in Colorado, Kentucky, New Hampshire, North Carolina, and Pennsylvania, it was provided that collections should be made from the retailers. In Alabama, New Mexico, South Carolina, Indiana, and Mississippi, it was provided that the tax might be paid by *either* importer or retailer. But the large oil companies desired to get the business of t he small retailers, and the latter desired to avoid the inconvenience of having to pay the tax. So that, by means of gentlemen's agreements between the state officials on the one hand and the oil dealers concerned on the other, it was arranged that the large importing or refining companies should assume the tax for the small retailers. This reduced the difficulties of collection for the state and also for the dealers, and everyone was satisfied. Of those states which provided that all collections should be from the retailers, only Pennsylvania, seemingly, attempts actually to follow that plan. Of the other group, both Alabama and New Mexico seem to continue to check directly on the retailers.[25] After having changed the method of administration *in practice*, as indicated, Colorado and North Carolina changed the provisions of their statutes, but the other states continue to operate under the gentlemen's agreements, and there is no difficulty, even though the law remains as before. Some of the tax is paid by dealers without the state.

FREQUENCY OF REPORTS

In California, Georgia, Montana, Pennsylvania, and Tennessee, dealers must make quarterly reports of the

[24] James W. Martin, *The Gasoline Tax, Bulletin* of the National Tax Association, December, 1923, p. 75.

[25] Information here, however, is incomplete.

amount of fuel sold. In California they are made within twenty days from the close of the quarter, and, in the four other states, within thirty days. In all other states reports are required monthly in from one to forty-five days from the end of the month.

Five states are a very small number to give any significant statistical indication of what might be expected *in general*. A comparison of the costs in those states which require quarterly and those which require monthly reports indicates that there is little difference in administrative costs. Apparently there could be no administrative advantage in having monthly rather than quarterly reports. In the long run, there is *a priori* ground for the belief that a quarterly basis would be slightly less expensive than a monthly report requirement because it would reduce the number of dealers' statements to be examined and hence the number of bookkeeping entries to be made. On the other hand, the monthly report and tax payment has the advantage of bringing in revenues more regularly. In neither direction is very much gain to be expected.

All states, except California, Connecticut, Maine, New Hampshire and North Dakota, require that the remittance covering the amount of tax due be sent at the same time as the report. In California, although the report is due in twenty days, there are forty days in which to pay the tax, while in Connecticut, Maine and New Hampshire the reports are due by the fifteenth of the succeeding month, but the tax is not payable until the end of the succeeding month. In the District of Columbia, the report is made to the assessor and remittance to the collector at the same time.

There is no apparent reason for making reports and remittances separately because this doubles the amount of checking, correspondence and bookkeeping. For this reason, too, it seems best to entrust the entire administrative machinery to one office rather than having two or three involved as certain states do.[26]

EXEMPTIONS AND THE ADMINISTRATIVE DIFFICULTIES INVOLVED

The gasoline tax is justified by its proponents on the ground that it is a method that enables the government to tax the highway users more nearly in proportion to the amount of service rendered than can be done by any other method. That is to say, those motorists who are taxed thus pay only when using the roads and pay approximately in proportion as their vehicles wear out the surfaces over which they are driven. If this is the basis of the tax, there can be no theoretical justification for the taxation for highways of the sale of such liquid fuels as may be used to furnish power for a manufacturing plant, to clean clothes, to propel a tractor on a farm, to turn the farmer's grindstone or washing machine, or to provide illumination for the homes of the poor. Consumption of gasoline for such purposes as these does not in any sense measure the use that is made of the highways. The taxation of the gasoline used for these things involves an injustice to those taxed and it may also arouse opposition to the tax which the administration can meet only with great difficulty. That is, such taxation may be bad policy as well as bad principle.

On the other hand, one would

[26] For example, California, where assessments are made by the state board of equalization and collections by the comptroller; Pennsylvania, where the auditor-general and treasurer both maintain large staffs; or Tennessee where the commissioner of finance and taxation and the comptroller are both involved in the work.

imagine that the exemption of gasoline used for other purposes might lead to rather serious administrative difficulties, not only in that it would involve more accounting than would be necessary without such exemption but also in that it would lead to attempts to evade the law. For instance, it might lead to one's buying gasoline by the barrel, claiming exemption on the ground that the fuel would be used to run his stationary engine, but later using half of it in his automobile. Exemption from the tax of gasoline used for other purposes would undoubtedly lead to such difficulties. If the illegitimate evasion because of the attempt to treat all fairly became considerable, it may well be argued that more evil would be created than would be cured. The evil would consist in the inequality of the burden on those who paid their full shares as compared with those who dishonestly eluded the tax collectors as well as in the evil social effects from encouragement of dishonesty.

Looking at the injustice that may be caused by failure to provide for exemptions on the one hand and at the dangers involved in making such provisions on the other, the legislatures face an embarrassing dilemma. But this is not all of the difficulty for, if there are to be exemptions, it is necessary to decide *what* they are to be. And this is a harder question than it would at first thought appear to be, as the floundering of legislatures in the past clearly shows.[27]

As a matter of history, twenty-three states[28] originally took the easy path of providing for no exemptions whatever. In later amendments, however, Arizona, Arkansas, and Washington have incorporated exemption provisions. The remaining states[29] made exemptions of certain uses.

These exempt uses vary widely from state to state. Essentially, however, the exemption is made in order to tax only those who use the highways.[30] In practice it may, therefore, be said that a majority of the states have preferred to commit the injustice involved in taxing all alike rather than risk the evils that may follow provision for exemption of those who purchase gasoline for other uses than propelling automobiles and trucks, but that this majority is diminishing.

EFFICIENT STATES PERMIT EXEMPTIONS

A study of the list of states which make provisions for exemptions indicates that a very large percentage of those which have good general administrative systems are included in this group. For example, all of those states which have civil service laws (and also gas taxes) are in this list. The states exempting no industries whatever include a large percentage of those which have less efficient administrative systems (although, of course, they include also some of the most efficient). This is clearly indicated by the fact that, as measured by their financial efficiency in carrying out the gas tax laws, the first group, despite the added costs of accounting for the refunds, is on the average able to carry on the administrative machinery at about

[27] This diversity has been discussed in the article previously referred to in the *Bulletin* of the National Tax Association, December, 1923.

[28] Alabama, Arizona, Arkansas, Florida, Georgia, Kentucky, Louisiana, Maine, Mississippi, Montana, New Mexico, North Carolina, North Dakota, Oklahoma, Pennsylvania, South Carolina, Tennessee, Texas, Utah, Vermont, Washington, West Virginia and Wyoming.

[29] California, Colorado, Connecticut, District of Columbia, Delaware, Idaho, Indiana, Maryland, Massachusetts, Nevada, New Hampshire, Oregon, South Dakota, and Virginia.

[30] Details are given in the *Bulletin*, December, 1923.

fifteen per cent less cost than the second group. It is no doubt wise that the efficient states provide exemptions while the inefficient do not, for the evil of evasion would probably be serious in the states which could not provide good administration, while, on the other hand, those states which have good administrative systems by this provision avoid the unjust taxation of persons who do not use fuel on the roads. It may be said then that the least injustice will probably be done if those states having an efficient administrative system provide for exemptions and those which cannot yet boast highly effective administration tax all gasoline regardless of where it is used.

It may be further urged that, when good administration cannot be attained, it is wise to attempt no provision for exemption because: (1) It will thus be made easier to enforce the law impartially; (2) the evils of evasion and consequent inequality will be avoided, or largely so; and (3) it is true that in most states only a negligible portion of all the gasoline sold is used for other purposes than those that are taxable under the most generous of the laws. In the few states granting exemptions from which statistical information has been obtained, the amount of the refund varies from one-half of one per cent to about six per cent of the total amount collected. Unless very good administration can be had less total injustice will result from taxing this small minority unfairly than from remitting their tax at the accounting expense involved and at the risk of evasion through the means already suggested.

EXEMPTIONS TAKE FORM OF REFUND

In all these states, except Arizona, which *do* provide for the exemption of certain industries from the operation of the law, the exemption is administered by means of a refund provision. That is, the tax is paid on such gasoline as on all other, but the consumer may have a refund by claiming it in a sworn statement presented within a prescribed length of time, varying from thirty to ninety days in the different states. In the Arizona law (1923 revision), it is provided that this claim for exemption shall be made at the time of purchase from the wholesaler, who shall present the affidavit of the consumer with his own report at the end of the reporting period. He deducts such gasoline from the total sold to determine the amount of tax due. This is an interesting means of making it impossible for those who purchase from retailers to obtain exemption, regardless of the use made of the fuel.

The officials in charge of the administration in Tennessee and Virginia say the provisions for exemption give trouble. The commissioner of finance and taxation in Tennessee would have it abolished, and the secretary of the commonwealth of Virginia speaks doubtfully of the wisdom of such a provision. In Washington, where the provision for refunds has been effective only since January 1, 1924, difficulties are expected, but seem not to give rise to serious apprehensions. Still other states regard this as an expensive provision, but there are several which do not think it unduly onerous. In Delaware the act was not very explicit in its refund provisions, nor in its specification of the methods of handling them, and some questions have arisen in other states which have been troublesome. In West Virginia, for instance, cleaners have complained about the tax, but have, of course, had to pay it, since they are not exempted by the law. That state has one interesting exemption, apparently provided by an order of the tax commissioner rather than in

the statute, namely, that "Refiners, wholesalers and jobbers who handle gasoline on which the tax was assumed or paid by the person from whom purchased are entitled to a refund of two cents on each gallon of gasoline used in their own motor equipment and on each gallon lost by leakage and evaporation." [31]

It is interesting to note by way of comparison the concessions which have been made to dealers who account for the tax in certain Canadian provinces. The Manitoba statute provides that "The minister may make such allowance to the dealer for his trouble in so collecting as he may deem advisable by way of commission not exceeding five per centum thereof on the amount of the tax collected and remitted by him as hereinafter provided," and the Quebec act says "The Minister may indemnify the vendor for his trouble in collecting and remitting the said duty." Quebec, according to press reports,[32] has made contracts with the dealers that, in payment for their trouble, they shall be exempt from the tax in so far as the fuel is used by them in making deliveries. This is a significant arrangement in that it represents a step toward rewarding for their trouble those private businesses which withhold taxes or give information at the source.

MISCELLANEOUS PROBLEMS OF ADMINISTRATION

In the statutes themselves all the states include other measures designed to facilitate efficient administration. The most obvious of these is the provision for punishment of the taxpayer for noncompliance with the law. Another provision for the same purpose is that the officers charged with carrying out the law shall in every case have a right to examine the records (books, invoices, etc.) of dealers. Still a third general provision for the purpose of making the law easier to enforce is that giving the state official charged with the duty the power to prescribe reporting forms and require reports. These are the only administrative provisions, not previously discussed, which are incorporated in *every* statute. It is probable that all the states *intended* that the statements required of dealers must be made under oath, but nine states [33] fail to specify this in the act itself.

There are numerous other special provisions in the laws of various states. In many,[34] for example, the administrative officer in charge may prescribe the accounting system of each dealer. In some others [35] the statute itself lays down certain rules which each dealer must follow in his accounting. Another kindred device, employed in several states,[36] is the requirement that the importer or refiner when selling oil must indicate "in a conspicuous place" on the invoice that the tax has been assumed and will be paid within the time permitted by law, or, in the case of certain states in which the tax may be paid by either wholesaler or retailer, *whether* or not the tax has been assumed. Not only must proper invoices be sent, but Oregon and Washington make it mandatory that those selling gasoline must also stick on the containers a certificate that the tax has been assumed. It is made illegal for anyone

[31] *Rules and Regulations* 6 (b).

[32] *Toronto Globe*, April 3, 1924.

[33] Colorado, Connecticut, Georgia, Maine, Mississippi, Nevada, New Mexico, North Dakota, and Vermont.

[34] California, Montana, Nevada, New Hampshire, North Carolina, Oregon, Tennessee, Utah, and Washington.

[35] South Dakota, Texas, and Virginia.

[36] Arizona, District of Columbia, Delaware, Florida, Maryland, Mississippi, Oregon, Virginia, and Washington.

to accept such a shipment as does not contain this certificate on both the invoice and the containers. With respect to the certificate on the invoice, Delaware and Maryland statutes also make acceptance without such a statement a misdemeanor. Certain other states, notably Connecticut and Georgia, definitely require that invoices be kept on file for a specified length of time.[37] This provides a means of readily checking on the wholesaler. Still another device employed by several states [38] is that of making it mandatory on the attorney general to seek an injunction to restrain recalcitrant dealers from selling oil in the state.

An administrative tool that has gained wide popularity and that ought to be very effective is the requirement that every dealer shall register. This has been adopted in twenty-one states.[39] It is helpful because it practically forces dealers to notify the state of their existence in the business. Moreover, in Florida, New Mexico and Utah, there is a registration fee which yields some revenue. These fees range in amount from one dollar in Utah to twenty-five dollars for wholesalers in New Mexico.

Besides these various aids to enforcement of the tax, several states have adopted interesting and original plans for avoiding particular difficulties. Arkansas, for instance, seeing the difficulty of enforcing a high tax along state lines,[40] because of the danger of buying from across the state line to evade the tax, has incorporated a provision that dealers along the state lines shall pay the same tax as that paid in the adjoining state (provided there is a city or town across the line that competes with the dealer in Arkansas). They require also that reports contain the name of the purchaser of the gasoline together with such details as the number of the car or truck on which it was shipped. Residents who bring in fuel for their own use are held responsible for the payment of the tax.[41]

In North Dakota [42] the state chemist ascertains the amount of gasoline on which the tax is due when inspecting the oil to insure its purity. The results are sent to the state tax commission which makes the assessment and in turn passes this on to the treasurer. It is his duty to send out bills, which must be paid within a prescribed period. Oklahoma uses a similar scheme in that the state oil inspector reports to the auditor, who in turn collects the tax. These are both clumsy methods, and Colorado has shown the way out for those states which require all gasoline to be inspected. There the tax is collected by the state oil inspector himself when he collects the fee for inspecting the oil, thus eliminating all superfluous machinery.

Finally, a few states attempt to have assistance from common carriers in the collection of the tax. In New Hampshire, for example, the administration may require common carriers, or others, to report the transportation of oil.

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[37] Ranging from one to two years.

[38] Alabama, Colorado, Idaho, Mississippi, New Mexico, and Wyoming.

[39] Alabama, Arizona, California, Connecticut, District of Columbia, Delaware, Florida, Georgia, Kentucky, Maine, Maryland, Massachusetts, New Hampshire, New Mexico, Oregon, Pennsylvania, South Carolina, South Dakota, Utah, Vermont, and Washington.

[40] A number of states, including Indiana, Kentucky, West Virginia, and Pennsylvania, have indicated that one of the serious difficulties of administration was that arising from "bootlegging" along the state lines—that is, bringing in and selling fuel without paying the tax.

[41] A number of other states levy the tax on the sale or *use* of the fuel.

[42] The excise tax here is in lieu of the general property tax and is levied for general purposes.